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UNIFORM LAW CONFERENCE OF CANADA

INTESTATE SUCCESSION WORKING GROUP – POLICY REPORT

Presented by
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Presented to the Civil Section

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A. WORKING GROUP MEMBERSHIP AND MEETING REPORT

[1] This is the first progress report of the Working Group on Intestate Succession formed to consider potential revisions to the *Uniform Intestate Succession Act* (Uniform Act).

[2] The Working Group began meeting in May, 2024. Its members are:

R. C. (Tino) Di Bella
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Shannon Lively was a member of the Working Group but was forced to withdraw recently due to other commitments. The remaining members of the Working Group are grateful for her contributions.

B. BACKGROUND

[3] After being formed, the Working Group met and reviewed a memorandum written by Shannon Lively for the Civil Section titled *Intestacy Legislation Review* and then canvassed members for potential areas of substantive law for review. It was agreed that the following issues would be subject of further inquiry:

- Distribution rules in intestacies generally including whether remoter issue should continue to enjoy rights in all circumstances;
- Advancement / hotchpot;
- The definition of a “spouse” for the acquisition of intestate rights;
- The preferential share of spouses;
- Whether surviving spouses should enjoy special rights in respect of the matrimonial/family home owned by the deceased at death;
- Whether step-children or posthumously conceived children should enjoy intestate rights; and,
- Statutory Wills.

The Working Group has considered some, but not all, topics at this point.

C. APPLICATION

[4] The project is addressed at the law of the common law provinces. We are very fortunate to have the involvement of Prof. Andréanne Malacket and aim to account for substantive law of the Province of Québec on key points.

D. CONSULTATIONS

[5] The working group has not undertaken any consultations at this time.

E. IISSUE IDENTIFICATION AND ANALYSIS

i. Distribution Rules

What Distribution Model Should be Followed?

[6] At the centre of intestate succession legislation is how the deceased’s estate is to be distributed, particularly if there is no surviving spouse or issue.

[7] In Canadian intestate legislation, the two most common distribution models are *parentelic*, which has been adopted in the western provinces, and *degree of consanguinity*, which is the status quo in Ontario and the maritime provinces. The differences between the two models of distribution arise where potential intestate heirs become more remote. The Uniform Act uses the parentelic model of distribution.

[8] In the parentelic model each family line is investigated, starting with the line closest to the deceased, and a more remote family line is not considered until the first line is extinguished. Within each line the highest degree of kinship inherits. This model presumes that the deceased would want relatives with a closer common ancestor, who are in most cases closer in age and relationship with the deceased, to inherit before more distant relatives.

[9] In the degree of consanguinity model, after the legislated list of potential intestate heirs is exhausted, persons with an equal degree of relationship to the deceased will inherit, regardless of which "family line" they are in. For example, if there are no nieces or nephews of the deceased, relatives of the 2nd degree, who have not already been considered, are entitled to inherit, namely grandparents. If there are no grandparents who have survived the deceased, this model does not explore the "grandparents' line". Instead, distribution would occur equally for all living relatives of the 3rd degree from the deceased, namely aunts and uncles and great grandparents. If there are no aunts or uncles or great grandparents, distribution would move to relatives of the 4th degree namely great nieces and nephews, first cousins, great aunts and uncles, and great great grandparents.

[10] The Working Group considered that in practice, parentelic distribution may be easier to implement as entire family lines are exhausted before moving on to more remote relatives. Searching can be expensive, and costs rise with remoteness. The Working Group discussed that next of kin distribution requires more research into family lines. Determining who is a next of kin, especially outside Canada, can be time consuming and costly. It could take years for the estate to be ready for distribution; the search could deplete all of the assets.

[11] Parentelic distribution is pragmatic, as persons closer in age and ancestral line to the deceased are more likely to inherit before more remote relatives. This ensures that relatives with a closer common ancestor to the deceased will inherit before ones in more remote ancestral lines. The idea is that relatives with a closer common ancestor will have a closer connection.

[12] The Working Group recommends a parentelic distribution model be maintained in the Uniform Act.

Should there be a Distinction between Whole and Half Siblings?

[13] The Québec Civil Code treats whole and half siblings differently. Where there are whole and half siblings the estate is divided between the maternal and paternal line and the siblings who are fully related take from both shares, whereas the half siblings take only from one.

[14]The Working Group considered that modern families are making instances of half siblings more and more common. The Working Group agreed that all siblings should be treated the same with no distinction in distribution between whole and half siblings.

Should there be a Distinction between Maternal and Paternal Lines?

[15]The Uniform Act, Alberta legislation, and the Québec Civil Code, make a distinction between the maternal and paternal grandparents' lines. The Uniform Act provides at clause 4(1)(d) that if there is no surviving spouse, issue, parent or issue of a parent, but the deceased is survived by one or more grandparents or issue of grandparents, one half of the estate goes to the paternal grandparents and one half to the maternal grandparents.

[16]In contrast, the laws of British Columbia, Saskatchewan and Manitoba do not make a distinction between paternal or maternal grandparents. In those western provinces where distribution to grandparents occurs it does so in equal shares to each living grandparent.

[17]The Working Group discussed whether to remove the distinction between maternal and paternal grandparent lines.

[18]The Working Group considered that traditionally there are two parental lines. Maintaining a distinction between the two presumes that the intestate had equal affection for each line and that a portion of the estate should be distributed equally to each of the parents' family lines. It also assumes that there are only two parents, which may not be the case in a modern family.

[19]The Working Group considered the assumption in the distribution of an intestate's estate that the deceased favours their closest kin and tensions that may arise as a result of treating relatives of the same "class" differently. The Working Group also considered how the most consistent and predictable result could be achieved.

[20]The Working Group reasoned that creating a distinction between maternal and paternal grandparents lines creates a monetary preference for family lines with fewer members and could create tension amongst surviving relatives. The existing distinction also does not recognize modern family arrangements. There may be more than two parents resulting in more than four grandparents, and there may be two fathers or two mothers.

[21]**The Working Group recommends that the distinction between maternal and paternal grandparents' lines be removed**, so that when the estate goes to

the grandparents or to the issue of grandparents, it be divided by heads between kinship of the same degree.

Should there be a limit on what degree of kinship may inherit?

[22]The Uniform Act, as well as legislation in Manitoba and Ontario, does not place a limit on which degrees of kinship can inherit. The legislation in British Columbia, Alberta and Saskatchewan limits inheritance rights to the 5th degree of kinship. In Québec, relatives beyond the 8th degree are not entitled to inherit.

[23]The Working Group discussed the rationale for placing a limit, including that it can be time consuming and costly to trace distant relatives. For example, 5th degree relatives are quite far removed from the deceased and if reached without a relative being found it is unlikely that one will be. The Working Group also discussed the practicalities of having no limit. The limit avoids depletion of the estate by the costs involved in locating distant relatives of the deceased, and can create certainty regarding when to consider other relatives. The Working Group dismissed the position that placing such a limit was more important before the internet and that it is now much easier to search for potential heirs, as the internet does not make searching effortless.

[24]The Working Group considered if the degree limit should be tied to the value of the estate as something jurisdictions may want to consider. The Working Group also discussed the move in some jurisdictions to place restrictions on heir locators.

[25]For the above reasons, the Working Group recommends that a limit be placed on the degree of kinship that may inherit from an intestate.

Should Step-Children Enjoy Intestate Rights?

[26]The current Uniform Act does not provide intestate rights to step-children of the deceased.

[27]No province or territory gives stepchildren intestate rights at present (that is, the right to inherit), but some do allow for step-children to claim support against the deceased's Estate.

[28]As a matter of fact, the relationship between the deceased and a step-child can vary widely, ranging from a close, quasi-parental bond to virtually no relationship at all. In some cases, the step-parent may live with the child and take an active parenting role, potentially becoming closer to the child than the latter's biological parent who is no longer present. Passing over such stepchildren for succession purposes in favour of the deceased step-parent's remote relatives, whom the stepparent may have had little or no connection with, appears wrong.

[29]Conversely, the step-parent might not live with the child and may have only met them a few times, if at all. That step-children's relationships with step-parents vary so much makes holding all stepchildren to be "issue" or descendants for intestate succession purposes inappropriate: this would grant intestate estates or parts thereof to persons who had neither a blood nor a social parenting connection to the deceased.

[30]Canadian law lacks a statutory definition of a step-child.

[31]Scholars recognize two possible approaches: a fixed definition, based on formal marriage of a step-parent to a biological parent of the child, and a flexible definition, based on the stepparent's acceptance of the child as part of the family. The Law Reform Commission of Saskatchewan opposed such a flexible approach, recommending that step-children who were close to the deceased stepparent be provided for by way of amending the legislation with respect tio dependant's support.

[32]The Working Group discussed this issue, but was unable to reach consensus. Some members believe that stepchildren are better supported through dependants' relief legislation, as in Manitoba and the Northwest Territories, than through the law of intestate succession. Other members supported including at least some stepchildren as "children" or "issue" under the uniform Act, perhaps recognizing the fact of entitlement in the statute while leaving the quantum of stepchildren's shares to the courts. Some members suggested that to be entitled, a stepchild should have an active relationship with the intestate until the latter's death. It was further suggested that persons who only became the intestate's stepchildren once the "child" was over the age of majority should not be entitled under the Act.

[33]The Working Group seeks direction on three points:

(i) whether any step-children should be included as "issue" under s. 1(1) of the Uniform Act;

(ii) if so, whether all or only some step-children should be so included; and,

(iii) if only some, which step-children should be included.

What happens when there are no relatives?

[34]The Uniform Act provides that where there is no heir, the estate shall escheat to the province. This approach is followed in most Canadian intestacy legislation.

[35]The Working Group discussed the appropriateness of the Crown as heir and what the public perception would be in this regard. On the one hand the Crown should not inherit unless absolutely necessary and on the other the Crown may be the most appropriate heir as it is perpetual.

[36]The Working Group discussed the practicalities of allowing for distribution to the Crown and what court applications may be appropriate. The Working Group also discussed if there should be an opportunity to apply to the Court for distribution to the Crown before reaching the 5th degree where it is known that there are no other relatives. The applicant would have to demonstrate that there are no further heirs and that it would be unreasonable to continue searching.

[37]The Working Group considered if as with the limit on degree of kinship, devolution to the Crown should be tied to the value of the estate as something jurisdictions may want to consider. Similarly, where an estate has devolved to the Crown, if an interested party should have the ability to apply to the court for its return.

[38]It was noted that having a provision that specifies where there is no next of kin the estate devolves to the Crown is useful when combined with a limit on the degree of kinship that is entitled at law to automatically inherit from a deceased. Having these two provisions together ensures that remote relatives are not completely disentitled to receive some or all of a deceased's estate. Rather the combination of these provisions simply changes the obligation from the executor (Public Guardian and Trustee) from having a positive obligation to search out on relatives beyond a certain degree of kinship, to inform them of their entitlement to the estate, to the remote relatives having the obligation to inform themselves of the death and then assert their claim to the deceased's assets.

[39]The Working Group recommends that the Uniform Act maintain a provision that where there is no next of kin, or a next of kin too far removed from the intestate, the estate devolves to the Crown.

ii. Advancement/Hotchpot

[40]Section 6 of the Uniform Act sets out provisions respecting the circumstances in which inter vivos transfers should be considered an advance on the distributable share of an intestate heir.

[41]The Working Group considered a number of related issues with respect to the potential revision of Section 6 and considered the comparative treatment of advancements in British Columbia, Saskatchewan, Alberta, Ontario, Nunavut, Northwest Territories, New Brunswick, and Québec.

Should the hotchpot rule in s. 6(1) be abolished or preserved?

[42]*Hotchpot regimes reinforce* the equality the law of intestate succession creates between a deceased's heirs, by taking into account gifts the deceased gave any of them during the deceased's lifetime, which were recognised as advancements

by either the deceased, in a writing contemporaneous with the gift, or the recipient.

[43] The distribution regime in the law of intestate succession assumes the deceased meant their heirs to share in the estate equally. It appears reasonable to assume that where the deceased, or the recipient of a lifetime gift, acknowledge (in the latter case, against the recipient's own interest) that the gift was an advancement, the donor did not mean, in making the gift, to disturb the equal distribution of his estate between his or her heirs. This assumption makes a hotchpot regime necessary.

[44]It therefore seems that there is reason to preserve the hotchpot regime in the current Uniform Act. As in the current Act, hotchpot is only appropriate where either the donor or the donee understood the lifetime gift as an advancement of value that was otherwise supposed to reach the donee following the donor's death. The current Act requires written acknowledgement by either the donor or donee, which seems sensible.

[45]The Working Group recommends that current provisions should be retained.

If the hotchpot rule is preserved, is the valuation regime in s. 6(2) appropriate?

[46]The current Uniform Act provides, in s. 6(2), that lifetime gifts shall be valued, for hotchpot purposes, "as declared by the intestate in writing, otherwise the property advanced shall be valued as of the time of the advancement". The Working Group considered that reliance, for valuation purposes, on a value declared by the intestate in writing creates a risk of both under- and over-valuation and is, for that reason, unacceptable. The Working Group then considered whether an advancement should be valued as of the time of the transfer or should be valued at the time of death through indexing to Consumer Price Index.

[47]While rejecting valuation as declared by the intestate, the Working Group has not yet determined a recommendation of an alternative approach.

If the hotchpot rule is preserved, should other changes be made?

[48]The current provisions do not apply to partial intestacies. Bringing lifetime gifts into account in cases of partial intestacies creates additional computational intricacies.

[49]The Working Group considered whether the current Uniform Act should be amended such that the value of inter vivos transfers should be multiplied, for hotchpot purposes, by the proportion of the deceased's estate distributable on an intestacy. Given the hotchpot regime only applies to advancements recognised

as such by either the donor or donee, applying the regime to partial intestacies does not appear too speculative.

Should the hotchpot regime be extended to Will substitutes?

[50]The Working Group considered whether assets passing outside the estate should be considered as advancements.

[51]The Working Group has not yet determined a recommendation on this point.

iii. Spouses

Definition of a "Spouse"

[52]The definition of a spouse for the purposes of dependants' support and intestate rights implicates the treatment of spouses in family law. **It might be helpful for the Working Group to have the direction of the ULCC with respect to the treatment of such issues for the purposes of the law of intestacy and, in particular, whether there should be the involvement of family law experts or coordination with other ULCC efforts to avoid inconsistent treatment.**

[53]The current Uniform Act does not provide for a statutory definition of "spouse" or "surviving spouse". As a result, only a married spouse is to be considered as a surviving spouse under the Uniform Act, while the common law partner is not.

[54]The law on this point differs between the provinces and territories, with two main tendencies. In the western provinces (B.C., Alberta, Sask., Manitoba), the common law partner is recognized as a legal successor, as is the case in the Northwest Territories and Nunavut. This has been so for about 20-25 years; their respective laws were amended around 2000. On the other hand, the common law partner is not recognized as such in Ontario, the Yukon and the Atlantic provinces, except perhaps in PEI, where the situation seems unclear. Finally, in Québec, the legislature has recently amended its law: as of 30 June 2025, the common-law spouse who has entered into a "parental union" with the deceased will be recognized as a legal successor and will have, in that regard, the same rights as married spouses and civil partners.

[55]The Working Group discussed this issue and took into consideration various arguments in its reflection, before being able to reach consensus.

[56]In this regard, the Working Group considered the possibility of leaving it to each province to decide whether to recognize the common law partner as a legal successor. The Working Group also considered additional issues that might lead some provinces not to follow its recommendations, particularly where the

distinctions between intestacy law and family law are not as strong as in other provinces.

[57]The Working Group discussed the objectives of intestacy laws, which differ from those of family law. The former is more concerned with the distribution of an estate and property rights, while the latter is more concerned with the support and protection that an estate can provide to a vulnerable partner/spouse. The contexts are also quite different: in intestacy law the parties have been separated by death, whereas in family law the provisions are often triggered after the separation of the parties. The Working Group also understands that in family law a common law partner does not always have exactly the same rights as a married spouse. However, intestacy should not be seen as a family law policy: it aims to guess what the deceased would have wanted if he had made a will and is then carved out of the "presumed intentions" or affections of the deceased. If it is true that the secondary purpose of intestacy can be to protect close relatives (spouse and children), it must be remembered that Canada recognizes freedom of testation as a cornerstone of succession law.

[58]The Working Group recognizes that it may not be easy to reach a definition of what is a common law partner and understands the difficulties that could arise especially when partners hold separate households and/or don’t have common children together. The Working Group considered the prospect of litigation.

[59]The Working Group emphasizes that Canada is a secular country and that no particular model of conjugality (whether marriage or common law partnership) should or need to be promoted.

[60]The Working Group recommends that

a. the term "spouse" be defined in s. 1(1) of the Uniform Act;

b. common law partners be included in this definition as well as married spouses; and

c. common law partners be recognized as intestate heirs with the same rights as the surviving spouse.

Defining Common Law Partners

[61]The current Uniform Act does not consider the common law partner as a spouse. As a result, it contains no definition of “common law partner”.

[62]Again, the law differs between provinces and territories as there is no single definition of the common law partner. Even within provinces where the common law partner is recognized as a legal successor, the definition varies from one to another.

[63]The Working Group notes that in the various provinces and territories, a common law partnership is generally defined by reference to a marriage-like relationship, subject to a minimum duration that varies from 2 to 3 years. In some jurisdictions, the duration may be shorter in the presence of common children, except in Alberta, where there is no minimum duration requirement even in the absence of children.

[64]The Working Group also discussed the concept of “joint family venture” recognized by the Supreme Court of Canada in *Kerr* v. *Baranow*, 2011 SCC 10 (S.C.C.), which allows common law partners to successfully bring unjust enrichment claims under family law provisions. However, the definition of “joint family venture” may not be suitable for the context of intestacy laws given the necessity of judicial determination.

[65]**The Working Group recommends that a minimum period be established for the common law partner to be recognized as an heir.** More specifically, the Working Group is of the view that the simplicity of the definition of "spouse" provided in B.C. should be followed and implemented in s. 1 of the Uniform Act, which should provide as follows:

> Two persons are spouses of each other for the purposes of this Act if they were both alive immediately before a relevant time and (a) they were married to each other, or (b) they had lived with each other in a marriage-like relationship for at least 2 years.

[66]The Working Group also invites the Civil Section to provide clarity as to what triggers the termination of a marriage or common-law relationship under the Uniform Act, which is currently silent on the matter (even in the case of marriage). Such consideration could be undertaken in cooperation with the Working Group on Family Law, if any.

The Distributable Share of a Spouse

[67]The Uniform Act currently provides that the surviving spouse’s share covers the entire intestate estate if there is no issue (s. 3(1)a)). If there is issue, it gives the surviving spouse a preferential share of $100,000, and one-half of the remainder (s. 3(1)b)).

[68]Most provinces (6 out of 10) and all the territories provide for a preferential share to be devolved to the surviving spouse. **The Working Group sees no reason to depart from this approach and to amend the Uniform Act.** The Working Group emphasizes that in some of the provinces where there is no preferential share (e.g. Québec, N.B., PEI, Newfoundland), the surviving spouse may be entitled to an interest in the marital property (this is the case in Québec and New Brunswick).

[69]In addition, the Working Group found that where a surviving spouse is granted a preferential share, the law varies widely as to the amount of that share, ranging from $50,000 in Manitoba, Nova Scotia and Nunavut to $350,000 in Ontario and even half of the net estate in some provinces.

[70]The Working Group also noted that the current amount contained in the Uniform Act ($100,000) dates back from 1986 and has not been indexed ever since.

[71]However, the Working Group emphasizes that the standard of living varies from one province and territory to another and from place to place within the same province or territory.

[72]In view of this, the Working Group concluded that it was not appropriate to set a specific amount for the preferential share in the Uniform Act. The Working Group believes that the use of regulation is much more appropriate and convenient for this situation. It would also give each province and territory the latitude to make a realistic assessment of what is a good amount for its own purposes and to adjust it from time to time to take account of inflation, if necessary.

[73]The Working Group recommends that s. 3(b)i) of the Uniform Act be amended to read as follows:

> All of the intestate estate to a maximum entitlement, subject to subsection (2), of [an amount to be determined from time to time by each province/territory within its own regulation].

[74]Finally, the Working Group briefly discussed the distribution of the remainder of the estate, after the preferential share has been given to the surviving spouse. The Working Group noted that in all provinces and territories, except Québec, the surviving spouse receives the entire estate if there are no issue. **The Working Group strongly supports this approach.**

[75]The Working Group is also satisfied with the current provision of the Uniform Act, which provides that where there are issue, half of the remainder (after the preferential share) goes to the spouse, and the other half to the issue.

[76]The Working Group emphasizes that the situation varies from one province to another on this specific point: in most provinces, the surviving spouse receives half of the remainder if there is one child, and one third of the remainder if there are more than one child. In some others, the remainder is split 50:50 regardless of the number of children, or it goes entirely to the surviving spouse if all the descendants are common descendants of the deceased and the surviving spouse. The Group has no strong views on this matter and considers that the current provision in the Uniform Act strikes an adequate balance and does not need to be changed.

The Matrimonial/Family Home

[77]The *Wills, Estate and Succession Act*, SBC 2009, c 1, establishes a regime that allows a surviving spouse to acquire the intestate spouse's interest in the spousal home. The surviving spouse has a right to "acquire the spousal home from the personal representative to satisfy, in whole or in part, the surviving spouse's interest in the estate." Where the fair market value of the deceased person's interest in the spousal home exceeds the surviving spouse's interest in the deceased spouse's estate, the surviving spouse has a right to purchase the remainder of the deceased spouse's interest in the home from the personal representatives. Where a surviving spouse has a connection with the spousal home, but the intestate estate does not suffice to satisfy the interests of all descendants of the deceased entitled to share in the intestate estate without the home being sold, the BC Act gives the court a power to vest the intestate's interest in the home in the surviving spouse, while "converting the remaining unpaid interest of the descendants in the intestate estate into a registrable charge against the title to the surviving spouse's interest in the spousal home".

[78]The Working Group considered these provisions and compared the approach to other provinces' legislation which, on the whole, recognizes no special treatment of the spousal home and notes that the BC Law Institute, in *Wills, Estates and Succession: a Modern Legal Framework* (Report no. 45, June 2006) at page 15, has commented that a right to receive the intestate's rights to the spousal home "can greatly simplify the administration of the estate", since "[o]btaining an appraisal of the market value of a house is far simpler and more defensible than having to place a value on an unmarketable life estate and factor it into the other calculations involved in an estate administration."

[79]What should be taken into account is that while current preferential shares under the laws of the different provinces and territories are between $50,000 and $350,000, homes are now often worth more than $1M in many jurisdictions. This being the case, where spouses co-owned a home as tenants in common, the deceased spouse's share of the home will in many cases be worth at least $500,000, far more than all provinces and territories' preferential shares. The difference between the applicable preferential share and the value of the deceased's share of the home will often be larger than the surviving spouse's one-half share of the remainder of the intestate estate, following the preferential share having been deducted. As a result, in the absence of rights to the intestate's interest in the family home being given to surviving spouses, spousal homes will be sold to enable descendants' interests in the estate to be satisfied, or, following negotiations, descendants will be given interests in the home, or charges on the surviving spouse's interest therein.

[80]The Working Group has not yet determined a recommendation on this point.

F. RECOMMENDATIONS

[81]1. The Working Group recommends a parentelic distribution model be maintained in the Uniform Act.

2. The Working Group recommends that the distinction between maternal and paternal grandparents' lines in the distribution model be removed, so that when the estate goes to the grandparents or to the issue of grandparents, it be divided by heads between kinship of the same degree.

3. The Working Group recommends that a limit be placed on the degree of kinship that may inherit from an intestate.

4. The Working Group recommends that the Uniform Act maintain a provision that where there is no next of kin, or a next of kin too far removed from the intestate, the estate escheats to the Crown.

5. The Working Group recommends that current provisions regarding the hotchpot rule should be retained.

6. The Working Group recommends that the term "spouse" be defined in s. 1(1) of the Uniform Act, that common law partners be included in this definition as well as married spouses, and that common law partners be recognized as intestate heirs with the same rights as a surviving married spouse.

7. The Working Group recommends that a minimum period be established for the common law partner to be recognized as an heir. More specifically, the Working Group is of the view that the simplicity of the definition of "spouse" provided in British Columbia should be followed and implemented in s. 1 of the Uniform Act, which should provide as follows:

> Two persons are spouses of each other for the purposes of this Act if they were both alive immediately before a relevant time and (a) they were married to each other, or (b) they had lived with each other in a marriage-like relationship for at least 2 years.

G. NEXT STEPS

[82]A number of topics await research and discussion by the Working Group.

[83]The Working Group anticipates that a final report will be submitted at the 2026 ULCC annual meeting.

H. DRAFT RESOLUTION

THAT the Report of the Intestate Succession working group be accepted;

THAT, in accordance with the directions from the ULCC, the Working Group continue its work, including identifying possible solutions to address the issues raised in the report; and,

THAT the working group present a final report to the ULCC at its 2026 annual meeting.