

FEDERAL COURT OF CANADA

B E T W E E N:

**JEWISH NATIONAL FUND OF CANADA INC.
FONDS NATIONAL JUIF DU CANADA INC.**

Applicant

– and –

MINISTER OF NATIONAL REVENUE

Respondent

AFFIDAVIT OF EDIT ROSENSTEIN

I, Edit Rosenstein, of the City of Toronto, in the Province of Ontario, AFFIRM:

1. I am the Chief Financial Officer and Chief Operating Officer of Jewish National Fund Inc. Fonds National Juif Du Canada Inc. (the “JNF”).
2. I make this affidavit in support of JNF’s application for a retraction of the CRA’s publication of a notice of intent to revoke JNF’s charitable status.

People Who Depend on JNF’s Charitable Giving Will Suffer

3. JNF is involved in a large number of charitable projects. It works directly with Canadian charities or through agents to provide important services which support vulnerable populations in Israel.
4. One such charitable project is providing living facilities at a premiere hospital for cancer treatment, Tel Hashomer Hospital, known as the Rachashei Lev facility (the “**Facility**”). The Facility is for children with cancer who are receiving medical treatment at the hospital along with their families.
5. JNF works with an agent to undertake this project.
6. In order to achieve its goals, the Facility is now in the midst of renovations.

7. Prior to August 10, 2024, JNF committed a further \$292,500 CAD to complete the renovations of the Facility.
8. Due to the renovations, the Facility has a reduced capacity. As a result, children who need the Facility to assist in their treatment and recovery are being turned away.
9. My understanding is that unless JNF's charitable status is restored, it must divest itself of all of its assets by November 13, 2024.
10. If JNF is required to divest itself of its assets, it will be unable to complete the payments which it committed to help pay for the necessary renovations on the Facility.
11. To my knowledge, there are no other arrangements to complete the renovation of the Facility if JNF must cease its project.
12. As the renovation is not complete, the project will remain uncompleted and its future uncertain.
13. If that happens, an unknown but growing number of children with cancer will not be able to receive the support, care, and optimized cancer treatment that they need. I understand and verily believe this will lead to increased incidents of life-threatening medical danger faced by these children which could be avoided if the renovations were completed on time.

Impact on JNF


14. I understand that, by operation of law, as the situation currently stands, JNF will need to divest itself of, effectively, all of its assets by November 13, 2024. JNF's entire business model depends on the issuing of charitable donation receipts.
15. Because of the publication of the notice of revocation, JNF immediately ceased issuing charitable donation receipts. As a result, donations to JNF have almost completely stopped.
16. Without the ability to raise funds, or draw on assets, JNF will have no choice but to cease its charitable operations and terminate the employment of its employees.
17. When JNF appealed to the Federal Court of Appeal we understood that we would be able to wait until a final decision from the Court before winding up our operations if we were unsuccessful.

18. On August 15, 2024, the CRA informed us that we would have 90 days to windup our operations. The CRA August 15, 2024 letter is attached as Exhibit A to this Affidavit.
19. As we will not have the necessary funds, a total of thirty-one charitable projects will need to be stopped, which will have a huge impact on the vulnerable populations we serve.
20. As we will no longer be able to pay our employees, the employment of 48 individuals will be terminated, and JNF will be obliged to make severance payments to them.
21. As we will no longer have the funds to pay our contractors, a total of 4 individuals will have their contracts terminated, and JNF will be liable for the breach of those contracts.
22. Certain other vendor contracts necessary for the operation of the JNF will be terminated resulting in penalties to JNF and exposure to further claims for breach of contract.
23. If JNF is forced to shut down, I believe it will be nearly impossible to resurrect the organization, even if it is successful in its appeal before the Federal Court of Appeal.

AFFIRMED remotely by Edit Rosenstein of the City of Toronto, in the Province of Ontario, on October 30, 2024, in accordance with O. Reg 431/20, *Administering Oath or Declaration Remotely*.

AFFIRMED before me at the City of Toronto, in the Province of Ontario, this October 30, 2024.

) AFFIRMED at the City of Toronto, in the Province of Ontario, this October 30, 2024.



A Commissioner for taking Affidavits
Kayla Vieth



Edit Rosenstein

This is Exhibit “A” referred to in the affidavit affirmed remotely by Edit Rosenstein, in the city of Toronto, in the province of Ontario on October 30, 2024, in accordance with O. Reg. 431/20, *Administering Oath or Declaration Remotely*.



Commissioner for taking affidavits

Kayla Vieth