SR&ED TOPIC	APPELLANT	PRIMARY ISSUE	WIN / LOSS	RULING & RATIONALE	IMPLICATIONS	SIGNIFICANCE
Technological eligibility						
food product development	Biscuiterie	technological uncertainty	LOSS	usual procedures	document hypotheses	Low
mold development	Mold leaders	technological uncertainty	LOSS	trial & error vs. systematic	original ruling supported	Low
Financial issues						
Deadline to appeal	Windsor	Additional info amendment?	WIN	Clarification vs. amendment	Right to appeal maintained	Low
Deadline to appeal	Fooi	File sent by mail	LOSS	18 month deadline	Need proof of filing	High