

<u>SR&amp;ED TOPIC</u>	<u>APPELLANT</u>	<u>PRIMARY ISSUE</u>	<u>WIN / LOSS</u>	<u>RULING &amp; RATIONALE</u>	<u>IMPLICATIONS &amp; OPPORTUNITIES</u>	<u>SIGNIFICANCE</u>
<b>Technological eligibility</b>						
Claims by Telecom	<a href="#">Allegro Wireless</a>	Whether SR&ED	Win	3 of 3 projects eligible	examples including AI and software	High
Air quality research	<a href="#">Airzone One</a>	How vs. Why factors	Win	4 of 6 projects eligible	cut-off between eligible and ineligible	High
Energy efficiency	<a href="#">Global Sustainable</a>	Technological Uncertainty	Loss	Work routine	compare vs. Airmax case	Moderate
Solar panels	<a href="#">Logix Data</a>	Documentation	Loss	Tests not recorded	good project if documentation	Moderate
Construction	<a href="#">WRD Borger Construction</a>	Systematic Investigation	Loss	Trial & error	business vs. technological problems	Low
Concrete forming	<a href="#">Atelier Béton</a>	Systematic Investigation	Loss	Documenting hypotheses	examples of missing variables by CRA	Moderate
<b>Financial issues</b>						
Loans as government assistance	<a href="#">CAE</a>	If loan reduces SR&ED?	Loss	Related to SR&ED	need to separate R&D vs. non -R&D loans	Moderate