



## COURT MARTIAL

**Citation:** *R. v. Tardif*, 2014 CM 1022

**Date:** 20140929

**Docket:** 201379

Standing Court Martial

Edmundston Armoury  
Edmundston, New Brunswick, Canada

**Between:**

**Her Majesty the Queen**

- and -

**Sergeant (retired) G. Tardif, Offender**

**Before:** Colonel M. Dutil, C.M.J.

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### REASONS FOR SENTENCE

(Orally)

[1] Sergeant (retired) Tardif pleaded guilty to two offences of fraud under section 130 of the *National Defence Act*, contrary to section 380 of the *Criminal Code*, and an offence of stealing contrary to section 114 of the *National Defence Act*, when entrusted with the custody or distribution of the stolen objects. The other charges were withdrawn by the prosecution. Counsel present made a joint submission for a sentence of imprisonment for a period of 90 days. This recommendation is at the lower end of the scale within the range of sentences applicable in similar circumstances, but it does not bring the administration of justice into disrepute because of the particular extenuating circumstances of this case.

[2] At the time of the commission of the offences, the offender was a reservist on Class "B" service as a supply technician and he acted as a quartermaster sergeant of company A of the 1st Battalion Royal New Brunswick Regiment. He enrolled in April 1984 and was released in January 2012. The offences were committed between October 2008 and July 2012. The circumstances surrounding the commission of the offences are

very well summarized in the Statement of Circumstances submitted before the Court, including Appendix A, which provides the list of items stolen by the offender. These documents are fully reproduced below:

[TRANSLATION]

#### STATEMENT OF CIRCUMSTANCES

1. R34 290 715, Sgt Gaétan TARDIF joined the Canadian Armed Forces (CAF) as a member of the Reserve Force, at the 1st Battalion Royal New Brunswick Regiment. At the time of the events of this case, he was a qualified supply technician, employed on Class "B" service, as a quartermaster sergeant of company "A" of the unit. Sgt TARDIF was released from the CAF on January 16, 2012.

2. At the time of the offences, the 1st Battalion, Royal New Brunswick Regiment (Carleton and York) operated from three different armouries, one in Edmundston, NB, one in Grand Falls, NB, and one in Fredericton, where the unit headquarters is located. Sgt TARDIF was primarily employed at the Edmundston and Grand Falls armoury.

3. As quartermaster sergeant, Sgt TARDIF had several responsibilities. Specifically, he was responsible for:

- a. maintaining the inventory and materiel distribution records;
- b. maintaining the physical security and the good condition of the material in his custody;
- c. supporting the chain of command in the determination of material requirements;
- d. procuring the material required for conducting the activities of the unit;
- e. confirming the receipt and the good condition of material purchased;
- f. transporting the material under his responsibility to the other armouries of the unit or the training areas so as to satisfy the operational and training requirements; and
- g. supervising the quartermaster staff.

## THE INVESTIGATION

3. The military police began its investigation in this case on 21 October 2011, after being contacted by a Royal Canadian Mounted Police (RCMP) officer. The RCMP was then investigating a significant fraud following information received from the Petro-Canada company. This fraud involved primarily one Guy TARDIF (no relation to Sgt TARDIF). It was during this investigation that the RCMP became aware of Sgt Tardif's involvement.

4. On 17 November 2011, the RCMP informed the military police that they intended to concentrate on the actions of Guy TARDIF. The RCMP then confirmed it they did not intend to investigate the actions of Sgt TARDIF for the purpose of laying charges, leaving the field open to the military police to investigate.

5. The investigation was complex and actively conducted over several months. Hundreds of records and receipts were reviewed and compared so as to understand the mechanisms of the fraud. As well, video surveillance recordings of over 100 transactions were viewed in making the findings that led to the laying of charges.

6. In the beginning, the information received from the RCMP related mainly to the fraudulent transactions of Guy TARDIF. The military police investigation was expanded to investigate, in addition to fuel transactions, all transactions of fuel and material acquisition involving Sgt TARDIF. This helped reveal numerous thefts of CAF materiel by Sgt TARDIF.

7. The original charges were brought on 30 April 2013, through the Record of Disciplinary Proceeding. The Commanding Officer of 1 RNBR referred the charges to the referral authority on 4 June 2013, who, in turn, referred the file to the Director of Military Prosecutions on 12 June 2013.

## “PETRO-PASS” TRANSACTIONS

9. As part of his duties, Sgt TARDIF had access to a certain number of Automotive Resources International (ARI) cards, which were placed under his responsibility. The ARI cards allow the user of a CAF vehicle to pay for fuel and lubricant required for approved operations.

10. Between 20 October 2008 and 28 July 2011, Sgt TARDIF went to the “Petro-Pass” truck stop located at 315 Ouellette Street, Grand Falls, on more than 340 occasions and, during some periods, several times per week. This “Petro-Pass” is an establishment that is part of a system of truck stops in Canada. “Petro-Pass”, in general, does not provide gas to SuperPass<sup>MC</sup> card holders. A client cannot purchase gas at this location

using another method of payment, such as an ARI card, unless it is through an authorized "Petro-Pass" sales clerk. This type of intervention by a sales clerk normally takes place only in emergencies when an individual has a critical shortage of fuel.

11. Sgt TARDIF would come to the "Petro-Pass" in the morning. On several occasions, he was dressed in his CAF uniform and arrived at the wheel of a CAF vehicle. Sgt TARDIF would meet the owner at the time, Guy TARDIF. Sgt TARDIF would then hand over one or several ARI cards, from which Guy TARDIF would collect approximately \$100 per transaction. In the great majority of cases, Sgt TARDIF would leave the "Petro-Pass" without getting fuel or any other goods or services for the CAF in exchange for the transaction(s) made.

12. Video surveillance recordings obtained as part of the investigation demonstrate that, between 20 May 2010 and 5 August 2011, Sgt TARDIF went 107 times to the "Petro-Pass" and on 100 occasions, he had not received any fuel or other goods or services in exchange for approximately \$100 collected on the ARI card(s) used.

13. Sgt TARDIF then submitted bank receipts from these transactions to the unit headquarters (in Fredericton) as fuel cost for the military vehicle fleet, knowing that he had, in reality, received neither fuel, nor any other goods or services from "Petro-Pass".

14. At the same time, Guy TARDIF held an account at NAPA Auto Parts located in Grand Falls, NB. In exchange for withdrawals from the ARI cards, Guy TARDIF allowed Sgt TARDIF to make purchases for his personal benefit in tools, parts and other goods at NAPA Auto Parts. Sgt TARDIF only had to indicate to the sales clerk at NAPA Auto Parts to make purchases on the account that Guy TARDIF had with the retailer.

15. The following items were included among those that were obtained in this manner by Sgt TARDIF for his personal benefit:

- a. An air compressor at a value of \$339 obtained on 11 January 2008;
- b. A pneumatic nail gun and nine boxes of nails at a value of \$440.70 obtained on 24 September 2009;
- c. A pneumatic nail gun 3 1/4", 2 pneumatic hoses, 4 female plugs and two male plugs for a total value of \$700.83 obtained on 10 November 2010;

- d. A pneumatic impact wrench for a value of \$158.20 obtained on 14 April 2009; and
- e. A barrel fan for a value of \$169.99 obtained on 16 June 2011.

10. This scheme lasted several years. Between 20 October 2008 and 30 July 2010, the total value of transactions per ARI card made by Sgt Tardif on the "Petro-Pass" amounted to \$19,700. For this entire amount, Sgt TARDIF submitted the receipts and other supporting documents required for the payment by the CAF of the amounts deducted from the ARI cards, while knowing that the CAF had received neither fuel, nor any other goods or services in exchange.

11. Between 4 August 2010 and 28 July 2011, the total value of the transactions by ARI card made by Sgt TARDIF on "Petro-Pass" amounts to \$12,800. For this entire amount, Sgt TARDIF submitted the receipts and other supporting documents required for payment by the CAF for the amounts deducted from the ARI cards, while knowing that the CAF had received neither fuel, nor any other goods or services in exchange.

12. The CAF paid these amounts of \$19,700 and \$12,800 and, to date, have received neither fuel, nor any other goods or services in exchange.

#### THEFT OF GOODS BELONGING TO THE CAF

13. Between 1 January 2008 and 2 December 2011, Sgt TARDIF was responsible for the quartermaster of the 1 RNBR. As part of these duties, he had a MasterCard acquisition card, which allowed him to make purchases of goods for the unit. Sgt TARDIF was responsible for the inventory, custody and distribution of the unit's material stored at or associated with the quartermaster of company "A". This material included goods purchased with the MasterCard that Sgt TARDIF held.

14. During the investigation that led to this proceeding, several items that were purchased with the MasterCard of Sgt TARDIF or that appeared on the unit's inventory were identified as missing.

15. On 18 October 2012, the military police arrived at Sgt TARDIF's residence, at 140 3rd Range, Drummond, NB, so as to execute a search warrant obtained earlier the same day from a judge of the Grand Falls Provincial Court.

16. The 92 items listed at Appendix A, property of the CAF, were seized in the search. At that time, Sgt TARDIF stated [TRANSLATION] "you have to pay for what you do". Sgt TARDIF stole each of these items

to which he had no right. These goods were part of the material placed under his responsibility.

17. The total value of the items seized is assessed at more than \$16,000, as indicated in Appendix A. These items are still stored at the Grand Falls Armoury.

#### Appendix A

1.	1 x Reservoir [sic] de propane de 100lb / 100lb Propane Tank	\$169.50
2.	1 x Corde flexible 250 pi/Spool Carol Black Flexible Cord 250'	\$280.24
3.	1 x Rouleau de câblage [sic] électrique [sic] (6145-00-548-113)/ Spool Electrical Cord (6145-00-548-113)	\$660.00
4.	1 x Lumière [sic] de travail ultra pro/ Ultra Pro Quad Work light with Heavy Duty Reel & Mount Bracket	\$158.14
5.	1 x Palan électrique [sic] Power First / Power Fist Electric Cable Hoist	\$333.30
6.	1 x Coffret rangement Black & Decker / Black & Decker Professional Organizer	\$33.84
7.	1 x Barrack Box (8460-21-891-3561)/ Barrack Box (8460-21-891-3561)	\$84.09
8.	1 x Treuil / Winch Puller	\$84.74
9.	1 x Armoire [sic] portes double de 6 pi (7512-21-870-5911) / 6' Cream Double Door Cabinet (7512-21-870-5911)	\$206.88
10.	10 x Imperméabilisant [sic] Pel Silicone [sic] tissu (8030-21-112-7271)/ Cans Pel Silicone Textile Water Repellent (8030-21-112-7271)	\$19.40
11.	6 x Imperméabilisant [sic] J2 (8030-21-112-7271)/ Cans J2 Water Repellent (8030-21-112-7271)	\$11.64
12.	3 x Cire noire [sic] bottes Prospector (7930-21-920-9465) / Cans Prospector Black Boot Paste (7930-21-920-9465)	\$5.85
13.	2 x Imperméabilisant [sic] [sic] tissu Pel Silicone (8030-21-112-7271)/ Pel Silicone Textile Water Repellent (8030-21-112-7271)	\$3.88
14.	12 x Cire noir pour bottes (6850-21-874-4527)/ Black Combat Boot Coating (6850-21-874-4527)	\$42.36
15.	1 x Boîte [sic] de broches Arrow / Box Arrow Staples	\$5.59
16.	2 x Épinglettes [sic] de rang (sergent) / DND Sergeant Hooks with Backs	\$2.00
17.	1 x Lacets de chaussures [sic] noir (8335-21-857-9585) / Black Shoe Laces (8335-21-857-9585)	\$0.33

18.	1 x D-Ice-Lub 35 ml/35ml D-Ice-Lub	\$2.25
19.	1 x Ampoule /Light Bulb & Holder	\$0.36
20.	2 x Ensemble de (2) poignees [sic] de portes Weiser / Sets (2) Weiser Door Handles	\$33.90
21.	2 x Ensemble de (2) poignees [sic] de portes Schlage B53C332D /Sets (2) Schlage B53C332D Door Handles	\$153.88
22.	3 x Contenants it [sic] munitions vert du l'v1ND (8140-00-960-1699) / DND Green Ammo Boxes (8140-00-960-1699)	\$13.50
23.	6 x Ruban it [sic] mines (8315-21-897-6877) / White Mine Tape Rolls (8315-21-897-6877)	\$18.00
24.	3 x Ruban blanc double /Double White Tape Rolls	\$40.65
25.	2 x Rouleau de ruban-cache /Masking Tape Rolls	\$6.76
26.	12 x Ruban adhesif [sic] entoile [sic] rouge / Red Tuct Tape Rolls	\$162.58
27.	4 x Ruban adhesif [sic] entoile [sic] blanc /White Duct Tape Rolls	\$45.15
28.	2 x Ruban adhesif [sic] entoile [sic] bleu /Blue Duct Tape Rolls	\$22.58
29.	2 x Ruban adhesif [sic] entoile [sic] rouge / Red Duct Tape Rolls	\$22.58
30.	3 x Ruban adhesif [sic] entoile [sic] jaune / Yellow Duct Tape Rolls	\$33.87
31.	4 x Ruban adhesif [sic] entoile [sic] gris /Gray Duct Tape Rolls	\$45.16
32.	2 x Rouleaux de ruban-cache 3M 2020 /3M 2020 Masking Tape Rolls	\$20.45
33.	1 x Ruban adhesif [sic] en toile vert /Green Duct Tape Roll	\$11.29
34.	1 x Ruban vert (7510-21-AAC-8517) / Green Gun Tape Roll (7510-21-AAC-8517)	\$2.30
35.	1 x Ruban bleu avec etuit [sic] de plastique / Blue Tape with Plastic Case	\$6.20
36.	1 x Ruban orange /Orange Tape	\$6.20
37.	1 x Ruban adhesif [sic] entoile [sic] argent / Silver Duct Work Tape	\$31.02
38.	3 x Rouleau de ruban argente [sic] /Wrapped Silver Tape Rolls	\$20.31
39.	1 x Rouleau de corde verte (4020-00-246-0688) / Spool Green Heavy Duty Cord (4020-00-246-0688)	\$57.63
40.	1 x Rouleau de velcro noir (8315-01-558-6953)/Spool Black Velcro (8315-01-558-6953)	\$18.00
41.	1 x Rouleau de ruban velcro vert (8305-20-AOC-5032) / Spool of Green His Velcro (8305-20-AOC-5032)	\$66.25

42.	1 x Rouleau de uban [sic] velcro vert /Spool of Green Her Velcro	\$0.00
43.	1 x Batterie [sic] NAPA (SN N 727544)/NAPA Battery (SN N 727544)	\$139.59
44.	1 x Meuleuse Walter (SN 015200)/Walter Grinders (SN 015200)	\$76.33
45.	1 x Meuleuse Walter (SN 034149)/Walter Grinder (SN 034149)	\$76.33
46.	1 x Perceuse 12 V Milwaukee sans fil (SN CIOBD11134885) / 12V Milwaukee Cordless Drill Kit (SN CIOBD11134885)	\$202.27
47.	1 x Tarauds et filieres [sic] Mastercraft 76 pieces/76 Piece Mastercraft Tap and Die Set	\$73.44
48.	1 x Perceuse apercussion Makita HP2032 MI8 avec etui /Makita HP2032 MI8 Hammer Drill with Case	\$416.97
49.	1 x Ensemble de scies-cloches bimetalliques Mastercraft /Mastercraft Hole Saw Kit	\$244.87
50.	1 x Tarauds et filieres [sic] Mastercraft de 146 pieces / 146 Piece Mastercraft Drill Bit Set	\$112.99
51.	1 x Perceuse 18 V Makita sans fil /18V Makita Cordless Drill Kit	\$142.37
52.	1 x Table pliante de 5 pi / 5' Folding Wood Table	\$209.00
53.	1 x Table pliante de 5 pi / 5' Folding Wood Table	\$100.00
54.	3 x Table pliante de 3 pi / 3' Folding Wood Table	\$150.00
55.	1 x Rampe pliante de securite [sic] en metal de 6 pi / 6' Folding Metal Safety Ramp	\$240.31
56.	1 x Echelle [sic] pliante de 6 pi / 6' Folding Ladder	\$50.84
57.	1 x Echelle [sic] Vulcan (ES-21TIL-GI) /1 x Vulcan Ladder (ES-21TIL-GI)	\$269.49
58.	1 x Echelle [sic] portable CSA /CSA Portable Ladder	\$269.49
59.	1 x Cablage [sic] GT de 60 pi avec embofirts/60' Cable with Male/Female Plugs Marked GT	\$484.77
60.	1 x Pompe a main/Hand Pump	\$361.43
61.	1 x Combinaison verte double [sic] (8415-21-913-6650) /Olive Drab Winter Coveralls (8415-21-913-6650)	\$194.00
62.	2 x Manteau d'hiver type parka (8415-21-870-5578)/ Olive Drab Winter Parkas (8415-21-870-5578)	\$132.31
63.	1 x Pantalon CADPAT (8415-21-921-7032)/ CADPAT ICE Pants (8415-21-921-7032)	\$156.32
64.	1 x Manteau CADPAT (8415-21-921-6852)/ CADPAT ICE Jacket (8415-21-921-6852)	\$289.42
65.	2 x Couvertures de climat humide (8405-00-889-3683) / Wet Weather Poncho Liner-Ranger Blanket (8405-00-889-3683)	\$56.80
66.	2 x Manteaux (8405-21-905-7206)/ Garrison Jackets	\$163.02



	(8405-21-905-7206)	
67.	1 x Pelle avec poignee [sic] rouge (5120-21-872-1790) / Shovel Red Handle (5120-21-872-1790)	\$9.97
68.	1 x Pelle avec poignee [sic] noire (5120-21-872-1790) / Shovel Black Handle (5120-21-872-1790)	\$9.97
69.	1 x Brosse it [sic] neige / Snow Brushes	\$14.11
70.	1 x Contenant de naphtha vert (7240-21-874-4113)/ Green Naphtha Can (7240-21-874-4113)	\$4.68
71.	1 x Jerry Can de 20 L noir it [sic] eau (7240-21-852-5150) / 20L Black Water Can with Fuel (7240-21-852-5150)	\$13.25
72.	3 x Jerry Can de 20 L verte (7240-20-A02-7569)/ 20L Green Gas Jerry Cans (7240-20-A02-7569)	\$71.25
73.	2 X Contenants arations [sic] chaude vert (7330-21-913-1135)/ Green Hay Boxes (7330-21-913-1135)	\$369.50
74.	4 x Extincteurs Silver Pyrene [sic] HW 16 P-2 (4210-21-583-0335)/Silver Pyrene HW 16 P-2 Fire Extinguishers (4210-21-583-0335)	\$284.28
75.	2 x Extincteurs it [sic] agent chimique ANSUL LT-I-K-20E / ANSUL LT-I-K-20E Chemical Fire Extinguisher	\$518.88
76.	2 x Chaines [sic] pour pneus KWB Ketten / Sets of Tire Chains KWB Ketten	\$220.30
77.	1 x Chaines [sic] pour pneus / Set of Tire Chains with Springs	\$220.30
78.	1 x Pompe it [sic] eau Honda WB20X (GCAAT-1917620) / Honda WB20X Water Pump (GCAAT-1917620)	\$723.20
79.	1 x Soudeuse Millermatic 211 / Millermatic 211 Welder	\$1163.90
80.	1 x Chariot pour soudeuse (MH39101) / Welding Cart (MH39101)	\$127.45
81.	1 x Reservoir [sic] ACETOX de 22.9 lb / ACETOX 22.9lb Tank	\$312.89
82.	1 x Soufleuse [sic] Husqvarna 1830SB (SN 090810H001318) / Husqvarna 1830SB Snow Blower (SN 090810H001318)	\$1399.99
83.	1 x Scie d'etabli [sic] Makita (SN 30564A) / Makita Table Saw (SN 30564A)	\$805.69
84.	1 x Brouette Truper / Truper Wheelbarrow	\$120.67
85.	13 x Pieu vert en metal [sic] (5660-21-114-6081)/ Green Metal Pickets (5660-21-114-6081)	\$127.66
86.	20 x Boites [sic] bleues derangement [sic] en plastic [sic] (7125-21-902-4988)/Blue Stackable Plastic Supply Boxes (7125-21-902-4988)	\$81.40
87.	16 x Boites [sic] vertes derangement [sic] en plastic	\$65.12

	[sic] / Green Stackable Plastic Supply Boxes	
88.	1 x Jerry Can verte (7240-21-852-5150)/Green Jerry Can (7240-21-852-5150)	\$13.25
89.	1 x Brouette Black Yard Works / Black Yard Works Wheelbarrow	\$120.67
90.	5 x Bache [sic] verte (8340-21-107-4875)/Green Material Tarps (8340-21-107-4875)	\$1345.00
91.	2 x Rouleaux de papier mastique [sic] / Rolls Map Tac	\$296.00
92.	700 x munitions de caliber [sic] 22 / Rounds .22 caliber Ammunition	\$21.00

**TOTAL: \$16,011.39**

[3] Therefore, in imposing an appropriate sentence on an accused for the wrongful acts that he or she has committed in relation to offences of which he or she is guilty, certain objectives must be aimed for in light of the principles applicable to sentencing, which vary slightly from one case to the next. The fundamental purpose of sentencing in a court martial is to maintain military discipline and build respect for the law by imposing fair punishments having one or more of the following objectives:

- (a) to denounce unlawful conduct;
- (b) to deter the offender and other persons from committing offences;
- (c) to separate the offender from society, where necessary;
- (d) to assist in rehabilitating offenders to return to their environment in the Canadian Forces or civilian life; and
- (e) to promote a sense of responsibility in military members who are offenders.

[4] The sentence must also take into consideration the following principles: it must be proportionate to the gravity of the offence, the previous character of the offender and his or her degree of responsibility. The sentence should also take into consideration the principle of consistency in sentencing, that is, a sentence should be similar to sentences imposed on similar offenders for similar offences committed in similar circumstances. Before considering depriving an offender of liberty, the Court has a duty to consider whether less restrictive sanctions may be appropriate in the circumstances. Last, all sentences should be increased or reduced to account for any relevant aggravating or mitigating circumstances relating to the offence or the offender and to account for any indirect consequence of the verdict or the sentence on the offender. The sentence will therefore be the result of a balancing exercise that yields the minimum sentence that the Court considers to be adequate to meet that which will consist of the sanction or a

combination of sanctions that the court martial considers to be the minimum while still contributing to the maintenance of military discipline and respect for the law.

[5] In matters of fraud and theft, when the person is responsible for stolen goods or uses his or her duties to commit the fraud, the sentence must emphasize the objectives of denouncing unlawful conduct and general deterrence. Considering the size of the amounts involved in this matter, nearly \$50,000, the Court considers that the sentence must also deter the offender himself from reoffending in the future, even if his employment with the Canadian Armed Forces ceased to exist. The offender's family and financial situation weighs in favour of a sentence that will not only facilitate the offender's reintegration in the community, but also fulfilling his family-related responsibilities as quickly as possible. Counsel provided to the Court the relevant case law in the matter to document their joint submission, in particular *R. v. Poirier*, 2007 CM 1023 and *R. v. St-Jean*, 2000 CMAAC 2. The more recent decisions merely apply the reasoning from the above-noted cases.

[6] In this matter, the Court considers that the following constitute aggravating factors:

- (a) the objective seriousness of the offences committed by the offender, i.e. imprisonment for a maximum period of 14 years. These are very serious offences;
- (b) Sergeant Tardif was directly responsible through his employment and his rank for the stolen objects and the fraud he committed because he had privileged access to the tool used to commit the said fraud; and
- (c) finally, the offender used the role he had been given to betray the trust of his employer and the Canadian taxpayers through a sophisticated scheme that he deliberately used over a period of many years to defraud and steal large amounts without the knowledge of those who trusted him.

[7] The following mitigating factors are worth mentioning:

- (a) were it not for his admission of guilt, the resources required to complete this proceeding would have required several weeks of hearings, a significant number of witnesses and complex evidence. The accused's waiver of a long and costly trial shows that he accepts full responsibility for his actions and the Court is satisfied that this admission of guilt is also the expression of the offender's sincere remorse;
- (b) lack of a criminal or disciplinary record;
- (c) the offender's conduct since the commission of the offences. He holds a stable job with a local construction company as a carpenter. His employer has high praise for his skills and dedication. First starting part

time in 1980, the offender has held permanent employment for 2 years. His employer is familiar with the circumstances of this matter and is supportive and intends to continue his employment with his company; and

- d) finally, the accused's family and financial situation. Sergeant (retired) Tardif is married and his wife has a degenerative disease that requires special attention. Mr. Tardif acts as his wife's caregiver and he is her only moral, physical and financial support. The offender holds a stable job, but his revenue is modest. He is paying off a mortgage and a line of credit the monthly payments of which could be somewhat delayed because of the sentence suggested and the offender will have to make some arrangements with his creditors.

[8] The sentence must express the following objectives: general deterrence; denunciation; specific deterrence; and rehabilitation. The joint submission from counsel achieves these objectives as noted.

#### **FOR THESE REASONS, THE COURT**

[9] **FINDS** the accused guilty of the first and third charges, i.e. offences of fraud under section 130 of the *National Defence Act*, contrary to section 380 of the *Criminal Code* and the court finds the accused guilty of the sixth charge, i.e. an offence of theft contrary to section 114 of the *National Defence Act*

AND

[10] **SENTENCES** the offender, Sergeant (retired) Tardif, to imprisonment for a period of 90 days.

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#### **Counsel:**

Major D. Martin, Lieutenant-Commander D.T. Reeves, Canadian Military Prosecution Service, Counsel for Her Majesty the Queen

Lieutenant-Commander P.D. Desbiens, Defence Counsel Services, Counsel for Sergeant (retired) G. Tardif