
A Fireside Chat with the Chief Justice of the Tax Court of Canada

The Honourable Donald G.H. Bowman with Al Meghji and J. Scott Wilkie

On May 8, 2008, at the invitation of the Tax Executives Institute, Chief Justice Donald G.H. Bowman participated in an informal discussion in which he reflected on his many years on the bench, in anticipation of his impending retirement from the Tax Court of Canada. This was an opportunity for the chief justice to comment on his experiences, not only as a judge, but also as a practitioner of tax law in a much larger sense, with a perspective shared by few. The event, held at the Royal York Fairmont hotel in Toronto, was co-sponsored by the Canadian Tax Foundation and the Tax Executives Institute. This gathering seemed a uniquely hospitable setting for such reflection, in view of Donald Bowman's familiarity with members of this taxpayer community, first as a Crown counsel, then as a distinguished tax practitioner in private practice who had advised many in this group, and finally (for some) as a presiding or supervising judge of their tax circumstances.

The text that follows is an edited transcript of Chief Justice Bowman's reflections on that night. David Penney, a past president of the Toronto chapter of the Tax Executives Institute, provided a brief introduction. The discussion was moderated by Al Meghji and Scott Wilkie of Osler Hoskin & Harcourt in Toronto. At the time, Scott Wilkie was a co-editor of the Canadian Tax Journal.

David Penney: It is my privilege this evening to introduce the Honourable Donald Bowman, chief justice of the Tax Court of Canada. Donald Bowman studied at Guelph Collegiate, Victoria University, the Ontario College of Education, and the Faculty of Law, University of Toronto. He was a teacher in Germany, at Fergus District High School, and at Delta Secondary School in Hamilton. He was called to the bar of Ontario and joined the federal Department of Justice, Tax Litigation Section in 1963. He was appointed director of that section in 1968. After leaving the public service in 1971, he became a founding partner of the new Toronto office of the Stikeman law firm, which took the name Stikeman Elliott Robarts & Bowman. He was appointed queen's counsel in 1974, and he has been a member of the New York bar since 1982. He was appointed a judge of the Tax Court of Canada in 1991, associate chief judge in February 2000, associate chief justice in July 2003, and chief justice in February 2005. Chief Justice Bowman has been a guest of the Tax Executives Institute (TEI) on several previous occasions. This evening he is with us to recognize another significant milestone in his exceptional career, his impending retirement from the Tax Court of Canada.

Al Meghji and Scott Wilkie are going to have a fireside chat with Chief Justice Bowman, and we are going to listen in. Al Meghji and Scott Wilkie hardly need an introduction. Both of them are frequent speakers at TEI events and are outstanding tax lawyers. They are partners in the practice of law with Osler Hoskin & Harcourt. Please join me in welcoming Chief Justice Bowman, Al Meghji, and Scott Wilkie.

Scott Wilkie: Before we get to the heart of our discussion tonight, I would like to explain how this came about. The Canadian Tax Foundation and the editors of the *Canadian Tax Journal* have decided that it would be fitting to publish a special issue of the journal to mark Chief Justice Bowman's retirement from the Tax Court. We are planning to include in that issue an edited transcript of this evening's discussion.

It is hard to imagine that there are many people who have had as expansive and varied a career in the law, and certainly in the tax law, as Chief Justice Bowman. His career has included advisory roles for both the government and the taxpayer community, in the course of which he contributed to important legal developments as counsel. That influence has continued in his role as a judge, in which he has also been instrumental in shaping not only Canadian tax law but also the Tax Court of Canada, as it developed into a court of superior jurisdiction and a national institution. He has had an opportunity to observe at least two significant tax reforms, the first of which transformed the very conceptual tax system that existed before 1971, followed by a second major reform in 1987, as well as smaller reforms along the way. We can picture Chief Justice Bowman's career over 46 years as a triangle, each point providing him with a unique vantage for looking at the law and how the law has developed—an experience unequalled in Canadian tax practice.

Al Meghji: Scott and I are going to have a conversation with Chief Justice Bowman that we hope will give you a sense of his views of various matters and allow us to reflect on what I firmly believe is an astonishing career.

Mr. Chief Justice, to start, you became a judge in 1991 and the chief justice in 2005; as you think about leaving the court, what in your view are the highlights? What are the things that you are proud of? What are the things that you celebrate, the things that you wish were different? What are your observations?

Chief Justice Bowman: That is a hard question to answer because I regard the time that I have spent on the Tax Court itself as a highlight in my life. I have enjoyed it thoroughly. I cannot think of any job that I would have liked better. An opportunity to work with other judges and with great minds, to have great counsel like Al appear in front of me is one of the highlights. The collegiality on the court is a highlight; it is a very collegial court and we get along well. I suppose if I would expand somewhat on that, what has been a highlight, what has really been significant to me, is to see the development of the Tax Court from a court that was not a superior court of record into what I think is a national institution. I do not take any credit for that myself, but I am happy to see the way in which the Tax Court has been instrumental

in forming tax law in Canada and to see how the Tax Court is looked to now more than any other court—for a wide variety of tax issues and procedural matters, of course, but also for substantive issues. So I regard the development of the Tax Court into what I think is a very significant national institution as the high point of my career.

Al Meghji: Picking up that theme, as you are aware the Canadian Bar Association has recently recommended to the minister of justice that the Tax Court’s jurisdiction be expanded to move some of the matters that the Federal Court Trial Division presently considers matters of judicial review, but that relate to tax matters, to the Tax Court. What is your reaction to that proposal?

Chief Justice Bowman: I welcome it. I think that it is high time. When the Tax Court was formed, it was not a superior court, but it became a superior court in the last few years. And so a lot of the areas of jurisdiction, in particular residual areas of jurisdiction such as judicial review, as well as a variety of other areas, were left with the Federal Court. Now I’m hoping that the Tax Court will acquire jurisdiction in these other areas that affect or are part of a tax adjudication. I would prefer not to have to tell a taxpayer who comes before me asking for a certain type of relief that only the Federal Court can give it, and to have to say, “Sorry, we do not have jurisdiction. You had better go down the street and talk to the Federal Court, and if you can manage to get your documents filed, maybe they will hear you.”

Al Meghji: This is an important issue. Most of us who practise before the two courts think that it makes sense as well.

Chief Justice Bowman, one of the things that we want to talk to you about this evening is the role of judging. You know that there is a lot of discussion in the press about what judging is all about, particularly in terms of judging policy making. Is judging being an umpire, or is it just being a referee in a boxing match? How do you see the role of a judge? How do you see your place in this institution?

Chief Justice Bowman: That is a broad question. Let’s start with the question of what I see as the role of a judge. I cannot give you a general answer that will apply to all situations. There was a Scottish case that I ran into, and I quoted at one time, in which the judge said, “It is sometimes said that Judges are there to find the truth and to do justice. That is not so, that is not our role, we are simply referees in a boxing match.” I commented on that and said it is a pretty jaundiced view. I think judges have a more important role than that. I do not see myself as simply an enforcer of the Marquis of Queensberry rules.

I am going to give you two situations. Let us take the situation where I have two senior experienced counsel in front of me. There I believe in the adversarial system. I believe that the truth is best found by one side putting in its case, then the other side putting in its case, and somewhere in between, the truth is going to emerge.

Now that is not the continental view, the French view, where judges are the inquisitors. There they have a triple role, as Crown prosecutor, judge, and detective. I do not believe in that role at all. On the other hand, we have another area of jurisdiction that I regard as very important. That is the informal procedure. There we do not have senior counsel. I have one, maybe inexperienced, counsel for the Crown and the taxpayer represents himself or herself. The taxpayer comes in with no idea of what the law is, no idea what the issues are; he comes in and sort of looks at me and says, "Look at what they have done to me, Judge." Basically, he is leaving it to me to sort things out. In this situation, I have to depart from being the impartial arbiter as between two senior counsel. I have to try to do what I can to help this poor fellow. How far can you go? Let's go back to my original example of the senior counsel. Should I start asking questions and jumping in, and if one or the other counsel decides not to ask the questions, should I do it? That question may be the very question that one or the other counsel decided not to ask, with good reason. So it's not my place to jump in and ask the question that may very well scupper the taxpayer. I try to avoid that sort of thing.

So you ask me, what do I see as my role? Sure, it is to do justice, but I think that it is to do justice within the context of the adversarial system. Where I am dealing with an unrepresented "little guy," however, I want to help.

Al Meghji: What if we take that discussion a little bit further. You know that in the political community there is ongoing discussion about judges who are activists versus judges who are textualists. How do you see this debate on the activist versus the deferential judge?

Chief Justice Bowman: It's a matter of perception. I might say I am interpreting the law in a contextual way. You, on the other hand, might be an activist who wants to rewrite the law and usurp its role. As between the activist and the contextual approaches, it really is a matter of conception. You ask me, "Well, what do you think you are? Are you an activist, or are you a literalist?" Frankly, it depends on many things, including what the case demands. How do I approach deciding a case? First of all, I try to find out what the facts are. That's very important. At that point, I have probably reached a conclusion as to which way I am going to go. Before I look at any law, I think, "What is the fair commonsense result?" and at that point I start looking around for the arguments that I need to achieve that result. Is this a fair reading of the statute? What jurisprudence do I have? So I look at judgments of other courts, and I try to find judgments that will support me—and believe me, the law is not consistent. You know, you can find for every proposition of law an opposite proposition.

Al Meghji: Can you think of a case where you were not able to get the results that you liked?

Chief Justice Bowman: No. But I can think of cases where I have been reversed.

Scott Wilkie: What do you think about looking outside the law for help in deciding what the outcome should be?

Chief Justice Bowman: Where should I look? It depends on what I should be looking at. But if you are asking me if I should be looking at extraneous sources, such as bulletins issued by the Department of National Revenue, notes issued by the Department of Finance explaining what it thought it meant, and so forth, I am rather against that, and I'll tell you why. It seems to me that we have highly skilled legislative drafters whose job is to record the intention of Parliament in a way that is comprehensible. I do not think that it is fair, if they have not been able to do that—to express Parliament's intention in a comprehensible way—to let them have a second crack at it and say, "Well, yes, we didn't express that too well, but this is really what we meant." I think that is just unfair; I think that the playing field is not level when you start bringing in other people, or at least interpretations of the people who draft the laws or create the laws.

Scott Wilkie: There are many these days who would say that the law and how it is being formulated contribute to making it impenetrable, and that one often needs a head start to know where one is going in order to be able to navigate many of the rules. Do you think that that's a common problem?

Chief Justice Bowman: It is a common problem. If you are asking me whether I think that a lot of legislation is incomprehensible, yes, I think that it is a very common problem, and it started back in 1971. The old Income Tax Act, before tax reform, was written rather broadly, stating broad propositions and leaving it to the good sense of administrators or the courts to figure out what it meant. By 1971, however, a new philosophy came along that was one of specificity. In other words, reduce these things to algebraic formulae, and try to turn that into legislative language. It becomes incomprehensible, and every time somebody finds a loophole—and of course there are lots of loopholes—you fill it up with some more specificity.

Al Meghji: Some commentators have expressed the view that words have limitations. Statutes—including the tax statute—should essentially be viewed as "guidelines" on how you should do things, and judges should approach problems like good tax policy analysts and ask, "Well, what result makes sense here, weighing various factors?" What do you say to that?

Chief Justice Bowman: That would give a great deal of power to the judges, because they could impose their own view of policy and their own attitude toward what was meant by a piece of legislation. I am going to take something that you probably never look at, any of you, and that is the provisions relating to marriage breakdown. There are only a few sections of the Act involving what you can and can't deduct for child support payments, child tax credits, and the like. There are two provisions in particular. These are two of the most utterly incomprehensible

sections, but we see a lot of these cases. Usually there is some unfortunate taxpayer whose situation becomes enmeshed in a web of technical restrictions, including changes affected by various commencement dates for various changes. There has been a good deal of legislation on what a commencement date is. Now, if you give to me the power as a judge to say, “Well, these are more or less your broad guidelines, and I can interpret them in the way I see fit,” decisions are going to be all over the place. There are real limits on how far afield from what the statute appears to say a judge can or should go, and though important, the fact that one outcome or another leads to more or less unhappy circumstances for a taxpayer perhaps unfortunately does not determine which course to take.

Al Meghji: Let’s move on to something that has created, in my opinion, not only the opportunity but almost, it seems, the obligation for judges to infuse their judging with considerable unguided authority. That is the general anti-avoidance rule (GAAR). The text of section 245 basically requires judges to decide whether something is a misuse or abuse. Do you agree with the proposition that this is simply an invitation to judges to engage or indulge their own views at the expense, possibly, of the rule of law?

Scott Wilkie: A related question is whether the latitude that appears to be present in that provision amounts to an invitation to taxpayers and counsel to avoid the rigour that might be needed to construe specific provisions of the Act.

Chief Justice Bowman: These are two different questions, and I will answer Al’s first. I think that there is a strong subjective element in GAAR. But I also think that GAAR is essentially a very complex codification of what some might refer to as a judicial sense of when a situation is within the reasonable contemplation of the law, and has been properly implemented, and when it isn’t and hasn’t. Some might refer to this as a “smell test.” I suppose it might look that way, and sometimes the reasons for a decision might not reflect the full step-by-step thinking leading to an outcome. But judges have a sense that is informed by their experience with the law, within the framework that counsel set out to argue a case, and just because the reasons for a decision might appear results-based doesn’t mean that they are. By the same token, human nature plays a role in everything, and inevitably there will be cases that provoke one or another kind of initial reaction—though good judges get beyond that in their application of the law, with the benefit of their experience.

Al Meghji: Is there a concern that as we get more and more GAAR cases, we are going to have more and more uncertainty and less and less respect for the rule of law?

Chief Justice Bowman: Let’s consider the alternative. GAAR, as you know, probably arose out of some comments by Mr. Justice Estey in the *Stuart* case. He referred to the *Duke of Westminster* and held that form counts. He said that in the absence of a general anti-avoidance rule, certain kinds of tax avoidance are going to succeed. Should the government get rid of GAAR?

Al Meghji: It's interesting in a discussion like this about the approaches of judges to GAAR to wonder how much it amounts to a transfer of rule making from the Department of Finance to the courts, all nevertheless with the pretence of operating within a "rules-based" system. What do you think, Chief Justice?

Chief Justice Bowman: I think that GAAR stems from two factors. First, it stems from the fact that people who draft legislation have finally thrown up their hands and said that no matter how specific we get, we cannot plug every loophole, so we need this sort of general rule to fill in the gaps. Second, the attitude of the courts—*Stuart* being an example—is that we are going back to strict construction, and the *Duke of Westminster* is alive and well. Therefore, the government figures that many schemes will succeed unless we have some sort of general anti-avoidance rule. Now we have GAAR, and you can see from the cases that sometimes these things work and sometimes they do not.

Scott Wilkie: There's another piece to this because a lot of the discussion about GAAR seems to involve a quest for "substance," as if it is somehow self-revealing. "Substance," too frequently I think, is identified with economics as opposed to the law. In *Continental Bank*, for example, you seemed to say that there is only one substance in a form-driven system. It is what the parties did with and to each other, and what the evidence shows they intended; it's not a question of economics, but a question of law and evidence. Do you think that somehow we have lost sight of that along the way?

Chief Justice Bowman: If we are speaking of legal substance versus legal form, the question can easily be answered: there is no difference. Legal substance and legal form are the same. Now I leave aside the question of sham. We all know what sham is; it's something that really isn't what it purports to be. You can dress a horse up to look like a cow, but it is still a horse. So, as to legal substance and legal form, they are in my opinion the same. But as between legal form and economic substance, then I do not think the question should be asked by a judge because I think that that is not a meaningful question, not within a legal context.

Al Meghji: Chief Justice, what is your view on the appeal process? Do you generally consider yourself satisfied and pleased with the way that cases proceed out of your court into the upper courts, or do you think that there is something to be said for reform?

Chief Justice Bowman: Well, when I get reversed, I am not! Not all cases from our court are appealed to the Federal Court of Appeal. Very few get beyond the Federal Court of Appeal. The Supreme Court, as you know, takes five or six tax cases a year, if that. It's unfortunate. So I would like to consider—this is really a little far out—whether there might be another way. As you know, the Ontario courts include the Divisional Court, which I think is an intermediate court between the

Ontario Court of Appeal and the Trial Division. It consists of several judges of the Trial Division reviewing a case before it gets to the Court of Appeal. Now I am not sure how that works, but I would like to consider whether that would be an acceptable way of getting intermediate review of our decisions.

Al Meghji: Were there judges that you have come to have high regard for, that you view as great judges? What makes them great?

Chief Justice Bowman: A great judge probably has certain qualities that make a good judge, but in much larger measure. And I knew you were going to ask me this question, so I gave some thought to the judges that I would consider great and I picked four. There are many others, obviously, but the four that stick out in my mind are Chief Justice Cartwright in the Supreme Court of Canada, an outstanding judge; Justice Sidney Rowlett, an English judge, a great tax judge; Oliver Wendell Holmes; and Lord Denning. Those four strike me as great by all accounts. Why are they great? Well, what qualities do they have? For starters—and I’m not saying that they all have the same qualities—let’s take Rowlett and Lord Denning. They had guts. They had courage. They were prepared to stick their necks out and say, “I do not care what happens in the Court of Appeal, I am deciding this case the way I see it and I do not care if this is a controversial decision, I am going to do it.” Now, you run the risk of getting overruled, of course. Any judge who sits and looks over his shoulder all the time at what the Court of Appeal is going to do I think is not fulfilling the true calling of the judge. I think you have got to be ready to stick your neck out, to push things a little bit, and be ready to be overruled. What are the other qualities? Well, one thing I noticed about these four judges is their ability to think clearly and to write clearly—succinctly, clearly, and in simple English. There is courage, but there’s also a healthy lack of deference to authority, and there’s humility. Humility is a funny thing in a judge: no matter how smart he may be, if he is an arrogant judge, he destroys himself. I’ve seen some very intelligent judges who would otherwise be excellent, but who destroy themselves with their arrogance because they blind themselves to recognizing any other point of view. So a few of the qualities that I think make judges great are their ability to think clearly, to write clearly, their courage, their humility, their lack of arrogance.

Al Meghji: In a previous conversation, Chief Justice, you said something that I thought was pretty significant and I would bring it to your attention. You talked about “intellectual honesty” as part of judging.

Chief Justice Bowman: That is another point that occurred to me as being extremely important. A judge who is not intellectually honest should find another means of gainful employment, in my opinion. A judge who will twist the facts or the law to achieve the results that he wants is not a good judge. I think a judge should face the facts that he has and face the law, and then if he wants to, he can say, “Look, I do not on these facts want to reach this result; I do not like the law as it is, so I am

going to push the law a little bit in the right direction to achieve the results that I want.” I am not saying that I have any of those qualities. I am just saying that those are qualities that I admire.

Al Meghji: Are the reasonable expectation of profit cases, which ultimately ended up in the Supreme Court with the court basically declining to adopt your view, or the *Gifford* case examples of cases in which you consider yourself not to have followed convention?

Chief Justice Bowman: I suppose I was not following convention, but that was because I believed that in the circumstances, the law needed to advance from where I found it. For example, I think that *Gifford* presented the opportunity to clarify the law in an important way, to rectify something that has been wrong in our law for a long time, and that is the idea that interest is a capital expenditure and it is deductible only by virtue of the statute. Why should interest not be fully deductible as an ordinary current business expense? After all, interest is the price you pay for “renting money,” if you will—for borrowing money. If I pay rent on a building, nobody suggests that that is a capital expenditure; it’s an ordinary current expense.

Scott Wilkie: That’s an example of an aspect of your work that persists. You seem to draw us back in your reasons to what many would regard as a small group of first principles that are recurring as significant foundations of the income tax system. Do you think that there is the same concern about, or respect for, or interest in those principles as there used to be?

Chief Justice Bowman: I think there should be. I think that we should always be aware of them. First principles were originally developed, I think, in England, in the decisions of the House of Lords in the 19th century. And there is a book, by the way, that you might know, Hannan and Farnsworth, that was published in 1952.¹ I often thought it might be an idea to bring it up to date. It basically deals with what is the common law of income tax. I think we tend to lose sight of that, perhaps because of the extraordinarily complex legislation that we have to work with.

Scott Wilkie: Is the legislation complex, or is the attitude to applying it too mechanical?

Chief Justice Bowman: They are different, but I think the answer is “both of the above.” The legislation is complicated and the approach is rather mechanical.

Scott Wilkie: We have talked about some aspects of the legal or judicial context that might have shaped your outlook upon the law. Are there aspects of your experiences

1 J.P. Hannan and A. Farnsworth, *The Principles of Income Taxation: Deduced from the Cases* (London: Stevens, 1952).

outside the law that have affected your outlook—whether scholarly pursuits or other things—that you find, as you reflect, have necessarily shaped the way in which you look at the law, and the way in which you look at how others present themselves and their cases to you, that affect your responses to them?

Chief Justice Bowman: I suppose so. Every judge brings his or her own experiences and background, as well as training and attitudes. You know, we have judges who are mathematicians; we have judges who are engineers. They bring their own point of view, and every one is a valuable point of view. My own is liberal arts, languages, that sort of thing. It has made writing judgments a lot more fun. I did learn something from teaching—not to take anything for granted. Start out as if you are dealing with somebody who is intelligent, and explain why you are deciding the case the way you are, because when you write a judgment, you are writing it for the party that loses. The person who wins looks at the bottom line. But the party that loses wants to know why. I think it's up to the judge to explain why. There are three readers for whom you might be writing the decision: the party that wins, the party that loses, and the Court of Appeal. I only write for the party that loses, to let him know why he is losing.

Scott Wilkie: As you look back at your experiences, your responsibilities, your opportunities, are there things that you think you would have done differently?

Chief Justice Bowman: So much of what I have done has been just chance. I fell into doing tax. When I went to Ottawa, I had no intention of getting into tax. I just sort of fell into the Tax Litigation Section. I think perhaps that made a big difference. Then joining Stikeman's, that made a big difference too. Isn't it Hamlet who says, "There is a divinity that shapes our ends / Rough hew them how we will." That's a philosophical question to which I do not know the answer.

Scott Wilkie: Well, to make it less philosophical, if you transport yourself forward a few years, is there something that you would like to see accomplished on the platform that you are leaving, that is not yet finished?

Chief Justice Bowman: Yes. I would like to see simplicity in income tax. I would like to see, as I have said, maybe a difference in the appeal system that we have. I would like to see the Tax Court expand its jurisdiction. Those are things that I would like to see and that I won't have finished when I leave the court.

Al Meghji: I want to just turn for a moment to something that I think is relevant to the readers of this reflection, because a lot of those readers will be lawyers and litigators. When you think back on your career as a barrister and as a litigator, do you think that you would have done things differently, with everything you know today? Would you, for example, have argued *Algoma Central* and *Associated Investors* differently and hence possibly had success?

Chief Justice Bowman: No, I do not think so, not those two. I just pick those two. I think I quite rightly lost *Associated Investors*; that's a good decision. It's one of, I think, the landmark decisions written by Justice Jaccett. In looking back too on *Algoma Central*, no, I do not think so. I have used it many times since then in deciding what constitutes a capital or a revenue expenditure. It's a very useful, well-written judgment, but again, a case that I lost.

Al Meghji: If you think about your career as a litigator, are there things about which you would say, "You know, if I knew everything that I know today, if I knew then what I know today, I might have done this differently"?

Chief Justice Bowman: How would I have approached a case? I think I would have gone more for the jugular in every case. In other words, shorten the argument and say, "Judge, there's the issue." Do not clutter it up with extraneous arguments. I think that as a counsel I tended to be too detailed; I tended to use a scatter-shot approach when I should have used the jugular vein approach.

Scott Wilkie: I have a question about the interaction of tax litigation and tax planning, particularly given that more and more cases that the courts are likely to see may involve structured tax planning of various kinds. What do you think is the connection between the planner and the litigator as you see the product of their work?

Chief Justice Bowman: Let's consider what kinds of cases get to litigation. There's the one where there is no planning, where a taxpayer just fell into the situation. And, then there's the one where the tax planning has gone wrong; it's bad, and you've got to go and defend it. And then there is the slightly more aggressive tax planning, or maybe much more aggressive tax planning, that is going to end up in litigation. You've got to be able to tell your clients, "Look, you might win; you might lose. Do a cost-benefit analysis. If you think high, if you think you've got a 55 percent chance of winning if you get the right court, give it a shot." If you are too conservative, of course, you are not going to get any litigation; but then maybe you are not doing your clients any favours either, because you simply do not get them into any kind of imaginative—I say "imaginative" rather than "aggressive"—tax planning.

Scott Wilkie: We can speak of litigation as involving "competitive story telling." Does the litigation really start the first time somebody picks up a pen to plan? Is that where the advocacy starts?

Chief Justice Bowman: I think so. To go back to Al's question, is there anything that I would have done differently when I was in private practice? Would I have been more aggressive? I think I might have been. I am pretty conservative.

Al Meghji: Your work is in all of these volumes that we read and reflect on. What are your personal passions? What is it that you enjoy?

Chief Justice Bowman: All sorts of things: photography, poetry, philosophy, history, my family, travelling, the paranormal. I have a great interest in the paranormal. I shouldn't admit that.

Al Meghji: Well, Chief Justice, thank you very much.