

COURT OF APPEAL FOR ONTARIO

CITATION: De Bartolo v. Initiatives Canada Corporation, 2026 ONCA 466

DATE: 20260625

DOCKET: COA-25-CV-0947

Sossin, Monahan and Wilson JJ.A.

BETWEEN

Antonio De Bartolo

Plaintiff (Appellant)

and

Initiatives Canada Corporation, PAC Protection Corporation, Roberto
Mattacchione, also known as Robert Mattacchione, also known as Rob
Mattacchione*

Respondents (Respondent*)

Antonio De Bartolo, acting in person

Alex Flesias, for the respondent

Heard and rendered orally: June 18, 2026

On appeal from the judgment of Justice Ranjan K. Agarwal of the Superior Court
of Justice, dated June 6, 2025, with reasons reported at 2025 ONSC 3250.

REASONS FOR DECISION

[1] The appellant, Antonio De Bartolo, was a tax lawyer. The respondent, Roberto Mattacchione, is the sole officer and director of Initiatives Canada Corporation (“ICC”) and PAC Protection Corporation (“PAC”).

[2] Antonio provided legal services to ICC in relation to a number of appeals before the Tax Court of Canada. PAC paid him an initial retainer of \$10,000 for these services. Additional funds were held in trust by Robert Kepes, another lawyer, as a legal defence fund. Besides the initial retainer, Antonio was never paid for his services. In a series of communications, Antonio was encouraged to keep working on the appeals by assurances that he would get paid, either through the legal defence fund or by Roberto personally.

[3] Eventually, when no payment for his services was forthcoming, Antonio got off the record and sued ICC, PAC and Roberto. ICC and PAC did not defend against the claim. Roberto did, arguing that there was no contract between him and Antonio.

[4] The trial judge concluded that there was no contract between Antonio and Roberto.

[5] He found that there was no offer because there was no “complete statement of the terms on which the offeror is prepared to deal, made with the intention that it be open for acceptance by the offeree”, citing *Richter v McKeachie*, 2009 BCSC 288, at para 30. From the beginning of the retainer, Alberto knew that the monies were coming from the legal defence fund managed by Kepes. In the trial judge’s view, a reasonable person, hearing Roberto’s words or reading his emails would

understand that, “at most”, Roberto was offering to top up Antonio’s retainer until Kepes transferred monies from the legal defence fund.

[6] The trial judge also found there to have been no unequivocal acceptance by Antonio. He noted that Antonio had merely referred to Roberto’s offer as a “great suggestion” in his February 12, 2014 email. In the trial judge’s view, a reasonable person would not conclude that Antonio now saw himself in a contractual relationship with Roberto.

[7] The trial judge also held that Roberto’s promise could not be a guarantee of ICC’s debt. For the same reasons there was no contract, there could be no guarantee. Additionally, any guarantee had to be in writing in order to be enforceable: *Statute of Frauds*, R.S.O. 1990, c. S.19, s. 4.

[8] In our view, the appellant’s arguments on appeal are largely the same arguments made at trial. The appellant asks this Court to replace the findings of fact, and mixed fact and law, of the lower Court, which is not our role.

[9] The trial judge correctly instructed himself on the test as to whether a contract had been made, and concluded, based on the evidence, that the essential elements of offer and acceptance had not been met. We see no palpable or overriding errors in the trial judge’s factual findings, which were open to him on the record, or any error in his legal conclusions.

[10] For these reasons, the appeal is dismissed.

[11] The respondents are entitled to costs in the agreed upon amount of \$12,500, all inclusive, for the appeal.

“L. Sossin J.A.”
“P.J. Monahan J.A.”
“D.A. Wilson J.A.”