Federal Court Cour fédérale

Date: 20260128

Docket: IMM-5527-24

Citation: 2026 FC 123

Toronto, Ontario, January 28, 2026

PRESENT: The Honourable Justice Thorne

BETWEEN:

GURSHARAN SINGH
HARVINDER KAUR

Applicants

and

THE MINISTER OF CITIZENSHIP AND IMMIGRATION

Respondent

JUDGMENT AND REASONS

I. Overview

[1] The Principal Applicant, Gursharan Singh, seeks judicial review of an Immigration, Refugees and Citizenship Canada [IRCC] immigration officer's [Officer] decision denying his application for permanent resident status on humanitarian and compassionate [H&C] grounds. [Decision] The Associate Applicant, Harvinder Kaur, was included as a dependent in the Application [together "the Applicants"]. The Applicants submit the Decision was unreasonable.

[2] For the reasons that follow, I grant the Application.

II. Background

[3] The Principal and Associate Applicants, who are 63 and 62 years of age respectively, are citizens of India. However, they resided in Greece from 1999 and 2009, respectively, until January 23, 2021, when they both came to Canada on temporary resident visas to visit their son, who is a Canadian permanent resident, along with their daughter-in-law. A few weeks after their arrival, on February 10, 2021, their first grandson was born. Since their arrival in Canada, the Applicants have been living with and supported by their son and his family. The son is a full-time long-haul truck driver, while their daughter-in-law is a full-time Early Childhood Educator. They state that while the parents are at work, the Applicants provide care for the grandchild.

[4] After their arrival in Canada, the Applicants' visitor status was repeatedly extended until October 11, 2023, at which point their visitor records expired.

[5] On December 9, 2022, the Applicants' H&C application was received by IRCC. It included evidentiary documentation such as the requisite forms and identification documents, as well as submissions addressing the certain H&C criteria relevant to establishment, ties to Canada, "Factors to account in country of origin", "Consequences of separation of relatives", inability to leave Canada and the best interest of the child, in addition to other "factors to consider in [sic] assessment of hardship".

[6] In a decision dated March 4, 2024, the Officer refused the Applicants' H&C application, finding that the Applicants' circumstances did not warrant an exemption under section 25 of the Act and that the Applicants would not face undue hardship upon return to India.

[7] In particular, the Officer gave little weight to the Applicant's establishment in Canada. They found that aside from the Principal Applicant's attendance at temple, there was little information as to the Applicants' volunteer activities, employment, or community involvement, and held that their stay of one and a half years in Canada was "generally a short amount of time in order to become established", essentially determining that, as a result of this, they had not proved sufficient establishment in Canada.

[8] Beyond this, the Officer gave some weight to the Applicants' family ties in Canada, noting the letters of support and the son's documentary evidence indicating his ability to support his parents in Canada. However, the Officer indicated that the Applicants' submissions that they were incapable of living alone in Greece had been made erroneously, as the Officer asserted that there was little evidence that they lived in Greece prior to coming to Canada. The Officer then ignored their time in Greece and instead focused solely on India. The Officer found that given that they had lived over 60 years in India, that they had elderly relatives living in India, and the "various communicational [sic] tools" available to the Applicants to stay connected with their son and his family in Canada, that there would be minimal hardship to them in returning to India. Insufficient evidence of hardship was also found in relation to the possibility of the Applicants travelling to Canada in the future.

[9] Pertaining to health considerations, the Officer gave little weight to any hardship the Applicants would allegedly face in returning to India due to their health conditions, asserting that little evidence was provided relating to the Applicants' health conditions before or after arriving in Canada. The Officer posited that one of the letters of support instead indicated they possessed "good physical health", because it noted that they had the ability to look after their grandchild and help with household chores. The Officer conceded the Applicants would experience some level of emotional distress if they returned to India, but noted that there were other methods of communication that would enable them to stay in touch with their family in Canada.

[10] The Officer also assigned little weight to the consideration that the best interests of their grandchild might be undermined if the Applicants were forced to leave Canada. The Officer acknowledged that the evidence established the assistance the Applicants rendered to the child, including teaching him about his culture, religion and traditions. However, the Officer asserted that: (1) the Applicants could visit on temporary visas in the future; (2) the child was very young, and at that age "children are generally adaptable and flexible"; and (3) even without his grandparents, the child would continue to live in a familiar environment and have love, care and support from his parents, who were the primary care providers.

[11] Finally, with respect to adverse country conditions, the Officer gave little weight to the concern that the Applicants would suffer hardship due to such conditions in India, and specifically as a result of alleged dangers faced by elderly people there. Though the Applicants submitted country condition evidence noting the prevalence of crimes against elderly people in India, the Officer asserted that there had been no evidence establishing that any such incidents had personally befallen the Applicants when they had lived in India. The Officer also asserted

that certain of the country condition evidence articles indicated that Indian police had apprehended and arrested perpetrators of such crimes, and the Officer further noted that crimes against the elderly occur in Canada as well.

[12] Ultimately, the Officer rejected the H&C application, determining that on their global assessment of all the circumstances sufficient humanitarian and compassionate considerations did not exist to justify a positive finding.

[13] On March 12, 2024, the Applicants sought judicial review of the Officer's Decision.

III. Preliminary Issue

A. *The Further Affidavit evidence submitted by the Applicants is largely inadmissible*

[14] In this proceeding, the Applicants submitted five additional affidavits to the Court [Further Affidavits]. The Respondent argues that these documents contain impermissible argument, legal opinion and conclusions about the evidence, contrary to Rule 81(1) of the *Federal Courts Rules*, SOR/98-106 (citing *Vadiati v Canada (MCI)*, 2025 FC 1859 at para 8 and *Kouridakis v Canadian Imperial Bank of Commerce*, 2025 FC 60 at para 34). The Respondent also argues that the Further Affidavits contain evidence that was not before the Officer.

[15] The general rule is that the evidentiary record on judicial review is restricted to the evidence which was before the administrative decision maker (*Association of Universities and Colleges of Canada v Canadian Copyright Licensing Agency (Access Copyright)*, 2012 FCA 22 [*Access Copyright*] at paras 19-20). As has been well established by the Court, the non-

exhaustive list of exceptions in *Access Copyright* permitting the admission of new evidence on a judicial review include when new evidence serves (1) to provide general background, without adding evidence going to the merits of the matter, (2) to bring the Court's attention to procedural defects not found in the evidentiary record so as to ensure it may fulfil its role for reviewing for procedural unfairness, and (3) to highlight the complete absence of evidence before the administrative decision maker when it made a particular finding (*Access Copyright* at para 20).

[16] The Respondent submits that none of these recognized exceptions apply to the documents submitted by the Applicants, while the Applicants have not argued that any of this new evidence falls within any of the recognized exceptions. While the list of exceptions is not closed (*Farah v Canada (Citizenship and Immigration)*, 2023 FC 503 at para 60), the Applicants' sole argument is to briefly state that this new evidence "underscores the unreasonableness of the refusal". With respect, this does not persuade me that accepting the evidence would be consistent with the "differing roles of the reviewing court and the administrative decision maker" (*Perez v Hull*, 2019 FCA 238 at paras 16-17; *Bernard v Canada (Revenue Agency)*, 2015 FCA 263 at para 28; *Access Copyright* at para 20).

[17] Upon review of the documents, four of the Further Affidavits and the exhibits A to G of the further affidavit of the Principal Applicant clearly go to the merits of the Decision, and do not fall into any of the exceptions. Those documents cannot be admitted.

[18] The remaining affidavit, of the Principal Applicant, also contains evidence not before the decision maker that followed the refusal of the H&C application, and which goes to the merits of this matter, including part of Exhibit B (Birth Certificate of second grandchild), Exhibit C

(medical documents following the refusal of the H&C application), Exhibit D (physician letters for both Applicants following the refusal of the H&C application), Exhibit E (Western Union Transfer History Report for July 2024 to July 2025), Exhibit F (Affidavit of nephew in India), and Exhibit G (letter from Gurdwara Society).

[19] Exhibits H and I to this affidavit, meantime, were documents that had been previously submitted to the Officer and so do not constitute new evidence that could be admitted.

[20] Finally, I agree with the Respondent that paragraphs 10-20 of the Principal Applicant's Affidavit additionally contain impermissible argument and opinion and must be wholly disregarded. In accordance with Rule 81 of the *Federal Courts Rules*, affidavits must be confined to relevant facts, without gloss or explanation (*Canada (Attorney General) v Quadrini*, 2010 FCA 47 at para 18). As these paragraphs contain arguments and opinion explicitly in support of the immigration application, they are also inadmissible and have been disregarded.

IV. Issue and Standard of Review

[21] The sole issue at play in this judicial review application is whether the Officer's Decision to refuse the Applicants' H&C application was reasonable.

A. *Standard of Review*

[22] The presumptive standard of review of the merits of an administrative decision is reasonableness (Canada (Minister of Citizenship and Immigration) v Vavilov, 2018 SCC 65 at paras 10, 25 [Vavilov]). This is also the standard for H&C decisions, in particular (*Adeko v*

Canada (Citizenship and Immigration), 2026 FC 14 at para 26 citing *Kanthasamy v Canada (Citizenship and Immigration)*, 2015 SCC 61 at paras 42–44; *Onifade v Canada (Citizenship and Immigration)*, 2025 FC 47 at para 64; *Adeko v Canada (Citizenship and Immigration)*, 2022 FC 1047 at para 18).

[23] In undertaking reasonableness review, the Court must assess whether the decision bears the hallmarks of reasonableness, namely justification, transparency and intelligibility (*Vavilov* at para 99; *Pepa v Canada (Citizenship and Immigration)*, 2025 SCC 21 [*Pepa*] at para 51). In particular, when reviewing a decision on this standard, "a court must consider the outcome of the administrative decision in light of its underlying rationale in order to ensure that the decision as a whole is transparent, intelligible and justified" (*Vavilov* at para 15). A decision will be reasonable if it is "based on an internally coherent and rational chain of analysis and that is justified in relation to the facts and law that constrain the decision maker" (*Pepa* at para 46, citing *Vavilov* at paras 84-85). Further, an applicant bears the onus of demonstrating that the decision was unreasonable (Vavilov at para 100). An administrative decision may be unreasonable where there is a "failure of rationality internal to the reasoning process" or a "failure of justification given the legal and factual constraints bearing on the decision" (*Vavilov* at para 101; *Pepa* at para 49).

V. Legal Framework

[24] The authority to grant permanent resident status on H&C grounds stems from subsection 25(1) of the Act:

Humanitarian and compassionate considerations — request of foreign national	Séjour pour motif d'ordre humanitaire à la demande de l'étranger
25 (1) Subject to subsection (1.2), the Minister must, on request of a foreign national in Canada who applies for permanent resident status and who is inadmissible — other than under section 34, 35, 35.1 or 37 — or who does not meet the requirements of this Act, and may, on request of a foreign national outside Canada — other than a foreign national who is inadmissible under section 34, 35, 35.1 or 37 — who applies for a permanent resident visa, examine the circumstances concerning the foreign national and may grant the foreign national permanent resident status or an exemption from any applicable criteria or obligations of this Act if the Minister is of the opinion that it is justified by humanitarian and compassionate considerations relating to the foreign national, taking into account the best interests of a child directly affected.	25 (1) Sous réserve du paragraphe (1.2), le ministre doit, sur demande d'un étranger se trouvant au Canada qui demande le statut de résident permanent et qui soit est interdit de territoire — sauf si c'est en raison d'un cas visé aux articles 34, 35, 35.1 ou 37 —, soit ne se conforme pas à la présente loi, et peut, sur demande d'un étranger se trouvant hors du Canada — sauf s'il est interdit de territoire au titre des articles 34, 35, 35.1 ou 37 — qui demande un visa de résident permanent, étudier le cas de cet étranger; il peut lui octroyer le statut de résident permanent ou lever tout ou partie des critères et obligations applicables, s'il estime que des considérations d'ordre humanitaire relatives à l'étranger le justifient, compte tenu de l'intérêt supérieur de l'enfant directement touché.

[25] This provision grants the Minister discretion to exempt a foreign national from the ordinary operation of the Act if it is "justified by humanitarian and compassionate considerations" and taking into consideration the best interests of any child directly affected, so as to be able to respond flexibly to the equitable purpose underlying the provision (*Kanthasamy v Canada (Citizenship and Immigration)*, 2015 SCC 61 [*Kanthasamy*] at paras 31-33).

[26] This exercise of discretion must thus be consistent with the humanitarian and compassionate considerations (*Kapoor v Canada (Citizenship and Immigration)*, 2024 FC 2095 at para 41, citing *Vavilov* at para 108; *Baker* at para 66; *Kanthasamy* at para 17). *Kanthasamy* endorsed the approach to "humanitarian and compassionate considerations" taken in *Chirwa v Canada (Minister of Citizenship and Immigration)* (1970), 4 IAC 338 [*Chirwa*]. This establishes: "[h]umanitarian and compassionate" considerations refer to "those facts, established by the

evidence, which would excite in a reasonable man [sic] in a civilized community a desire to relieve the misfortunes of another — so long as these misfortunes 'warrant the granting of special relief' from the effect of the provisions of the Immigration Act" (*Chirwa* at p 350 as quoted in *Kanthasamy* at para 13). The assessment of an H&C request is further a global one, and the administrative decision maker must "substantively consider and weigh all the relevant facts and factors before them" (*Kanthasamy* at paras 33 and 25 citing *Baker v Canada (Minister of Citizenship and Immigration)*, [1999] 2 SCR 817 at paras 74-75). Relief under section 25 is exceptional and discretionary, in the sense that it does not merely constitute a generally accessible alternative means to obtain permanent residency (*Semana v Canada (Citizenship and Immigration)*, 2016 FC 1082 at para 15).

VI. Analysis

A. *The Decision is unreasonable*

[27] Upon review of the record in this matter, it is evident that the Officer clearly misapprehended certain of the evidence on which their H&C findings rest. As a result, I find that the Decision is not responsive to key facets of the evidence and its full context and is therefore unreasonable (*Vavilov* at paras 125-126).

[28] The Applicants made a variety of submissions in arguing that the Officer failed to conduct a "thorough global analysis of all the factors", rendering the Decision unreasonable. As I have found that the decision was not reasonable for essentially four reasons, I confine my analysis to these issues and need not address the remaining submissions.

(1) **Establishment**

[29] In their analysis of the Establishment of the Applicants in Canada, the Officer noted that there was not a great deal of information on their volunteer activities, employment or community involvement, in ultimately holding that "1.5 years in a new country is generally a short amount of time in order to become established". However, from the evidence, it is clear that the Applicants had actually been living in Canada for over three years at the time of the Decision, as opposed to the Officer's apparent belief that this had only been half that time. It is unclear how the Officer made such a mistake, given that the Officer cited the actual date of the Applicants' arrival in Canada later in the Decision. As noted by counsel for the Respondent at the hearing, it may be that the Officer inexplicably calculated the time in Canada based on the date of the Applicants' permanent residence application until the time of the issuance of the Decision, rather than factoring in the entirety of the time they had lived in Canada. Regardless, in clearly misapprehending the time spent by the Applicants in Canada, I find the Officer's Establishment analysis fails to engage with the evidence presented.

[30] Given that, to some extent, the Decision's Establishment finding evidently rested on the determination that one and a half years in a country was not sufficient for individuals to become established, the misapprehension of the evidence as to the Applicants' time in Canada is particularly pertinent and constitutes a reviewable error. As summarized recently by Justice Pallotta in *Isaac Johnson v Canada (Citizenship and Immigration)*, 2025 FC 1364 at para 14:

> Officers are presumed to have considered all the evidence before them. They do not have to refer to and explain how they dealt with every piece of evidence: *Cepeda-Gutierrez v Canada (Minister of Citizenship and Immigration)*, 1998 CanLII 8667 (FC) at para 16. However, where an officer fails to address important evidence that

> directly contradicts an essential finding, a reviewing court may infer that the finding was made "without regard to the evidence," which is an error: *Cepeda-Gutierrez* at para 17.

[31] In this case, such an inference is not necessary, as the evidence was overtly misapprehended and the Officer did not merely fail to address that evidence, but clearly mistook the time period for half of what it actually was. I do note that degree of establishment alone will rarely be sufficient to justify granting H&C relief (*Ntsima v Canada (Citizenship and Immigration)*, 2021 FC 1254 at para 11 citing *Zlotosz v Canada (Citizenship and Immigration)*, 2017 FC 724 at para 35 and *Herrera v Canada (Citizenship and Immigration*, 2015 FC 261 at para 20). However, such a misapprehension of the evidence clearly impacts this one facet of the Officer's global analysis, in this matter (*Baker* at paras 74-75; *Kanthasamy* at para 25; see also *Salde v Canada (Citizenship and Immigration)*, 2019 FC 386 at para 27).

(2) **Family Ties**

[32] In considering Family Ties, it is similarly clear that the Officer misapprehended the evidence of the Applicants' history of residence in Greece, something the Officer appeared to discount entirely. The Decision asserts the following:

> […] in the application, it is frequently mentioned that the Applicants cannot go back or live alone in Greece. However, I believe this is an error in the submission as there is little evidence of the Applicants living in Greece prior to coming to Canada. Instead, they appear to refer to India. They stated that because of loneliness in India, they need to be close to their only son Tirath and his family. I note that the Applicants have an elderly father and two sisters who reside in India and they have lived about 60 years of their lives there.

[33] The Officer then confined their consideration of the family ties to India alone.

[34] It is unclear why the Officer believed there to be little evidence as to the Applicants' time in Greece, which Applicants' counsel points out appears to have been, for the Principal Applicant from May 1999 until he came to Canada in January 2021, and for the Associate Applicant from September 2009 to her January 2021 arrival in Canada. While there is one reference to the Applicants being in India before coming to Canada in the Principal Applicant's Supplementary Information Humanitarian and Compassionate Considerations form, this does not indicate they were in India for an extended time and there is little else in the record demonstrating residence in India. Significant evidence as to their extended time in Greece, on the other hand, is plainly evident from the record. This includes that: the Applicants' passports were both issued in Athens and also contain Greek residence visas; search pages of the database for the Greek Secretariat for Migration Policy establish their most recent ten year Residency Permits for Greece; their Schedule A Background/Declaration forms list residential addresses in Greece from 2012 – 2021 in the ten years before coming to Canada; and each of their passports contain visa travel stamps with respect to departing and arriving in New Delhi and Athens over those years. Furthermore, their H&C submissions centre on the difficulties of having to travel back and forth to Greece, the lack of family ties in Greece as their elderly parents and siblings live in India, the expense and importantly, their central contention that they cannot live alone in Greece.

[35] Beyond ignoring all of this, the Officer's Decision also directly states that the Applicants "have lived about 60 years of their lives" in India. Considering the ages of the Applicants and their time in Greece, this belief of the Officer is also clearly inaccurate and rather puzzling.

[36] Given these issues, the Decision again fails to engage with the evidence submitted in this regard, presenting obvious problems in terms of the Officer's analysis of their family ties. This includes that while the Officer concludes that they have sufficient family ties in India, in disregarding the decades they spent in Greece immediately before coming to Canada, the Officer's assessment of their family ties in India necessarily failed to take into account the impact such an apparently extended absence might have had on their relationship with their family members in India. While the Officer could well have decided that this consideration did not impact their assessment of the family ties in India, had they recognized and considered the time in Greece, the fact that they did not in any way do so makes clear that the Officer failed to consider the overall factual context, and the corresponding submissions of the Applicants entirely (*Vavilov* at paras 101, 105-106). This constitutes another reviewable error. In this regard the words of my colleague Justice Little, in *Gregory v Canada (Citizenship and Immigration)*, 2022 FC 277 are apt:

> [40] Considering the limited and selective scope of the evidence mentioned in the officer's reasons alongside the overlooked or discounted evidence that favoured granting H&C relief to the applicant, I am unable to conclude that the officer applied the *Chirwa* standard or that the officer took into account all the evidence in the record, as *Kanthasamy* and *Baker* required. The officer's decision did not respect the factual and legal constraints bearing on it and failed to take into account relevant and material evidence: see *Vavilov*, at paras 101, 105-106 and 126; Federal Courts Act, RSC 1985, c F-7, paragraph 18.1(4)(*d*).

(3) **Health Considerations**

[37] A further reviewable error is evident in the reasoning of the Decision with respect to whether health considerations militated toward a positive H&C finding. In this regard, as noted by counsel for the Applicants, the Officer seemingly drew an inference that the Applicants were

in good health merely because they were able to help in looking after their grandchildren and could perform household chores. As the Officer directly stated in the Decision, “I find this to be indicative of Applicants’ good physical health as they are able to take on these responsibilities.” With respect, this reasoning is unintelligible, as it cannot reasonably be concluded that one is in good health merely because they can sometimes perform chores, or help to look after a child.

(4) **Adverse Country Conditions**

[38] Finally, the Applicants submitted a series of articles on crime against seniors in India and argued that living there alone would expose them to incidents of rising crime and violence, amounting to adverse country conditions. In response to this, after listing the sort of crimes the Applicants stated they feared, the Officer dismissed this concern, holding: **“There is insufficient evidence to show that any of these incidents happened to the Applicants in India”.** [Emphasis added]

[39] The Respondent, in turn, submits that the Court should gather from this that “the Officer was not satisfied that [the] Applicants demonstrated a sufficient link between the generalized risk of crime against the elderly and their personal situation. Thus, it was reasonable for the Officer to find that the Applicants did not establish that a generalized risk to the elderly applied to their personal situation”. With respect, it is clear the assessment of the Officer was far less nuanced, as on its face it is evident the Officer was rather saying that the Applicants had failed to provide evidence indicating that they had directly been subject to such incidents while in India.

[40] The notion that an H&C assessment of crime-related adverse country conditions necessarily requires Applicants to submit evidence establishing that they have already been the victim of crimes against them personally, as seems to be posited by the Officer, is problematic and clearly incorrect (*Kanthasamy* at para 56). As reiterated by Justice Southcott in *Bindra v Canada (Citizenship and Immigration)*, 2023 FC 119 at paras 19-20:

> […] I agree with the Respondent that an applicant seeking to rely on CCE [Country Condition Evidence] in support of H&C relief has a burden of establishing a link between the general CCE and the applicant's specific circumstances (see, e.g., *Uwase v Canada (Citizenship and Immigration)*, 2018 FC 515 at para 43). [20] **However, applicants can meet that burden other than by demonstrating that they have been personally targeted in the past.** In paragraphs 52 to 56 of *Kanthasamy*, upon which *Caleb* relies, the Supreme Court explained that the officer in that case erred in requiring the applicant to demonstrate that he had been targeted in the past. The consideration of hardship in an H&C application is not the same as an assessment of the fear of persecution or risk faced by a refugee claimant required under sections 96 and 97 of the Immigration and Refugee Protection Act, SC 2001, c 27 [IRPA] (see *Caleb* at para 10). **As such, CCE can be relevant to a request for H&C relief regardless of whether a person has been personally targeted** (see *Kanthasamy* at para 56). [Emphasis added]

[41] However, even putting this aside, the Officer's analysis in this regard is also clearly unreasonable because it again fails to account for the contextual evidence submitted by the Applicants. That is to say, the Officer indicates that the Applicants failed to establish that they face adverse country conditions in India because they did not present evidence that they themselves had been victims of crime against elderly people when they resided in India. However, the evidence establishes that between their residency in Greece followed by their time in Canada, it appears that the Applicants had functionally last resided in India in 1999 and 2009, respectively. As they are now 63 and 62 years old, they were obviously not elderly when they

last lived in India. It would therefore have been impossible for them to have provided the evidence apparently required by the Officer: that they were subject to criminal victimization because they were elderly when they lived in India. This reveals a further failure on the part of the Officer to appreciate and account for the full, contextual evidence submitted in their assessment of the country conditions, leading to unintelligible findings.

[42] In sum, the factual and logical errors identified above are more than sufficient for a reviewing court to "lose confidence" in the outcome reached (*Vavilov* at para 106; *Pepa* at para 51). I find the Decision to be unreasonable.

VII. Conclusion

[43] For these reasons, this application for judicial review is granted. The noted errors undermine the justifiability and intelligibility of the Decision, which is set aside. The matter is returned for redetermination by a different IRCC officer within 180 days of this judgement. Prior to the redetermination, the Applicants shall be given an opportunity to provide updated submissions and documentation in support of their application.

[44] The parties have not proposed any question for certification under paragraph 74(d) of the Act, and I agree that none arises.

JUDGMENT IN IMM-5527-24

THIS COURT'S JUDGMENT is that:

1. The judicial review application is granted.

2. The decision of the Officer dated March 4, 2024, is set aside and the matter is returned for redetermination by a different immigration officer within 180 days of this judgment. Prior to the redetermination, the Applicants shall be given an opportunity to provide updated submissions and documentation in support of their application.

3. No question of general importance is certified.

"Darren R. Thorne"
Judge

FEDERAL COURT

SOLICITORS OF RECORD

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