

Date: 20071002

Docket: T-2203-04

Citation: 2007 FC 1005

BETWEEN:

HER MAJESTY THE QUEEN

Plaintiff

and

**713460 ONTARIO LTD.
o/a HEIRLOOM CLOCK COMPANY**

Defendant

ASSESSMENT OF COSTS – REASONS

Charles E. Stinson
Assessment Officer

[1] The Court allowed this action with costs concerning excise tax in respect of grandfather clocks. I issued a timetable for written disposition of the assessment of the Plaintiff's bill of costs.

[2] The Defendant did not file any materials in response to the Plaintiff's materials. My view, often expressed in comparable circumstances, is that the *Federal Courts Rules* do not contemplate a litigant benefiting by having an assessment officer step away from a neutral position to act as the litigant's advocate in challenging given items in a bill of costs. However, the assessment officer cannot certify unlawful items, i.e. those outside the authority of the judgment and the tariff.

I examined each item claimed in the amended bill of costs and the supporting materials within those

parameters. There were items which might have attracted disagreement, but the total amount claimed in the amended bill of costs is generally arguable as reasonable within the limits of the award of costs. The Plaintiff's amended bill of costs is allowed as presented at \$5,879.30.

"Charles E. Stinson"
Assessment Officer

FEDERAL COURT
SOLICITORS OF RECORD

DOCKET: T-2203-04

STYLE OF CAUSE: HMQ v. 713460 ONTARIO LTD.
o/a HEIRLOOM CLOCK COMPANY

ASSESSMENT OF COSTS IN WRITING WITHOUT PERSONAL APPEARANCE OF THE PARTIES

REASONS FOR ASSESSMENT OF COSTS: CHARLES E. STINSON

DATED: October 2, 2007

WRITTEN REPRESENTATIONS:

Ms. Marie Crowley

FOR THE PLAINTIFF

n/a

FOR THE DEFENDANT

SOLICITORS OF RECORD:

John H. Sims, Q.C.
Deputy Attorney General of Canada

FOR THE PLAINTIFF

n/a

FOR THE DEFENDANT