

Docket: 2001-1437(IT)G

BETWEEN:

KEN CARDINAL,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

CERTIFICATE OF COSTS

I CERTIFY that I have taxed the party and party costs of the Respondent in this proceeding under the authority of subsection 153(1) of the *Tax Court of Canada Rules* (General Procedure) and I ALLOW THE SUM OF \$9,369.72.

Signed at Ottawa, Canada, this 11th day of May 2007.

«Alan Ritchie»

Taxing Officer

Citation: 2007TCC285
Date: 20070511
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KEN CARDINAL,

Appellant,

and

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Respondent.

REASONS FOR TAXATION

Alan Ritchie, T.O., T.C.C.

[1] This matter came on for hearing by way of a telephone conference call on Thursday, May 10, 2007. It follows a Judgment of the Honourable Justice Bonner of this Court dated May 11, 2006, which dismissed the appeal, with costs to the Respondent.

[2] The Respondent was represented by Mr. Eric Douglas. Counsel for the Appellant was not present, however had previously indicated to the Taxing Officer that he had no instructions from his client and therefore took no position in the matter.

[3] The Respondent's Bill of Costs was prepared based on it having been filed as a Class C proceeding with the Court. However, at the taxation, counsel for the

Respondent noted that the amounts in issue were such that it should have been filed as a Class B proceeding. He amended his Bill of Costs in consequence.

[4] I will therefore allow the Bill of Costs, as amended, in the amount of \$9,369.72.

Signed at Ottawa, Canada, this 11th day of May 2007.

«Alan Ritchie»

Taxing Officer

