

Docket: 2001-3545(IT)G

BETWEEN:

FAIDY FOUAD NAGUIB,

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 \$7,727.80.

Signed at Toronto, Ontario, this 15th day of July 2009.

“B.G. Tanasychuk”

Taxing Officer

Citation: 2009TCC365
Date: 20090715
Docket: 2001-3545(IT)G

BETWEEN:

FAIDY FOUAD NAGUIB,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

REASONS FOR TAXATION

Barbara Tanasychuk, T.O., T.C.C.

[1] This taxation came on for hearing by way of a telephone conference call on July 8, 2009. It follows a Judgment of the Honourable Justice Eric A. Bowie of this Court dated February 10, 2003, in which the appeals were dismissed, with costs. The Appellant did not participate in this hearing. Mr. Thang Trieu represented the Respondent.

[2] The Respondent's Amended Bill of Costs was initially filed on July 9, 2007, a copy of which was forwarded to Mr. Naguib on July 23, 2007. The Affidavit of Elizabeth O'Callahan filed on July 9, 2007, indicates that the Respondent had been corresponding directly with Mr. Naguib regarding the issue of costs since February 17, 2005. A review of the file disclosed that Mr. Naguib was contacted by Registry staff on three occasions, with a view to scheduling a mutually convenient date for the hearing of the taxation of costs. Each time Mr. Naguib was contacted, he advised that he was not prepared to proceed, due to ill health. A Notice of Appointment for Taxation was ultimately issued on June 1, 2009. At the appointed time, Mr. Naguib was contacted by telephone. Mr. Naguib stated that he was ill and required more time to review the Bill of Costs. His request for an adjournment was denied. Mr. Naguib stated that he would not participate in the hearing and terminated the telephone call. As a result, this matter proceeded, without Mr. Naguib's participation.

[4] On June 2, 2009, the Respondent filed a Further Amended Bill of Costs. At this hearing, Mr. Trieu withdrew the Further Amended Bill of Costs and confirmed that he was seeking to tax the Bill of Costs filed on July 9, 2007, as follows:

1.(1) Services of Counsel:

1(1)(a) For all services in a proceeding prior to an Examination for Discovery	\$525.00
1(1)(b) For a discovery of documents or inspection of property	\$150.00
1(1)(c) For Examination for Discovery held September 25, 2002 (at \$525.00 per day)	\$525.00
1(1)(g) For preparation for hearing	\$625.00
1(1)(h) For conduct of the hearing for each day or part thereof (at \$1,500.00 per day – Monday February 3 and Tuesday February 4, 2003)	\$3,000.00
1(1)(i) For all services after judgment	\$300.00
TOTAL FEES:	<u>\$5,125.00</u>

1.(2) Disbursements

Discovery Transcripts paid to Network Court Reporting	\$618.03
Witness Fees – James Atkinson travel expenses	\$1,003.41
Photocopying:	\$456.36
TOTAL DISBURSEMENTS:	<u>\$2,077.80</u>
TOTAL FEES AND DISBURSEMENTS:	<u>\$7,202.80</u>

1(1)(c) For taxation of costs \$525.00

Total Fees and Disbursements: (including taxation of costs if necessary) **\$ 7,727.80**

[5] The amounts claimed for counsel fees are proper and in accordance with Tariff B of the *Tax Court of Canada Rules* (General Procedure). I will accordingly allow the full amount claimed for counsel fees of \$5,650.00.

[6] The amounts claimed for disbursements were well documented. Receipts for the disbursements claimed were attached as Exhibits to the Affidavit of Elizabeth O'Callahan. I am satisfied that the disbursements were essential for the conduct of the proceeding and I will accordingly allow the amount of \$2,077.80 for disbursements.

[7] The bill of costs is taxed and \$7,727.80 is allowed. A Certificate in that amount will be issued.

Signed at Toronto, Ontario, this 15th day of July 2009.

“B.G. Tanasychuk”

Taxing Officer