Federal Court of Appeal | Cour d'appel fédérale

BETWEEN:

ALLIEDSIGNAL INC.

Appellant

and

DU PONT CANADA INC.
and THE COMPLAX CORPORATION

Respondents

TAXATION OF COSTS - REASONS

MARC D. REINHARDT, Taxing Officer

This taxation of the Appellant's Bill of Costs on a party and party basis came on for hearing before me on March 26, 1997 in Ottawa. Ms. Hélène D'Iorio of the firm Gowling, Strathy & Henderson appeared on behalf of the Appellant. Mr. Arthur Renaud of the firm Sim, Hughes, Ashton & McKay appeared for the Respondents.

The following factual background is gleaned from the Appellant's written submissions. The appeal was from a decision rendered in the Trial Division by the Honourable Madam Justice Reed on September 3, 1995 finding the patent invalid and making no findings as to infringement. By a decision rendered May 11, 1995, the Court of Appeal reversed the Trial Division; finding that the patent was valid and holding that there was infringement.

The patent in suit relates to a blended polyamide/polyolefin film of low crystallinity, suitable for use in the preparation of sheet molding compound. The film consists of a blend of a polyamide (i.e., nylon) and of a polyolefin, both of a given crystallinity, the film having a specified thickness, tear strength, styrene permeability and peelability.

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The case was a highly complex one involving x-ray diffraction, nuclear magnetic resonance, infrared spectroscopy and differential scanning calorimetry. The complexity of this case was recognized by the Respondents when they originally applied for an order for increased costs after being successful in the Trial Division. Upon being successful on appeal, the Appellant also brought a motion for increased costs, which motion was allowed by Mr. Justice Strayer pursuant to his Order of November 24, 1994. The Order is as follows:

> IT IS HEREBY ORDERED THAT the taxing officer shall tax the appellant's costs in accordance with the following directions.
>
> (1) Reasonable fees and disbursements shall be allowed in relation to one expert witness for the appellant in respect of meetings for preparation for the hearing of the appeal and for attendance at the appeal, including travel, accommodation and living expenses.
>
> (2) Reasonable costs of preparing, binding and shipping the appeal books shall be allowed.
>
> (3) The amount for services of counsel for preparation for the appeal shall be increased to $5,000.00 for each two days of the appeal.
>
> (4) The amount for services of counsel for conduct of the hearing of the appeal shall be increased to the following:
>
> (a) 1 senior counsel - $1,500.00 per day
> (b) 1 junior counsel - 750.00 per day
>
> (5) The appellants shall be entitled to reasonable costs of photocopying and binding of material provided to the Court, to any counsel, to the court reporter and to the client during the course of the appeal and for all other copying and reproduction necessary for the conduct of the appeal, provided that the appellant can provide satisfactory proof of these costs to the taxing officer.

Mr. Justice Strayer also ordered that Tariff B as it existed before September 1, 1995 should generally be applicable to the taxation at bar. The Bill of Costs runs as follows:

		FEES	DISBURSEMENTS
1.	For preparation for the appeal	$2,000.	
A.	Travel and living expenses of counsel (Schedule 1.1)		$2,876.87
B.	Misc. expenses (Schedule 2.1)		$5,630.50
2.	For conduct of hearing	$9,000.	
A.	Travel and living expenses of expert witness (Schedule 2.1)		$2,029.26
	TOTAL $21,536.63		

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At the beginning of the hearing, counsel for the Respondents confirmed that he was not contesting the fees claimed in the Appellant's Bill of Costs (totaling $11,000.00), but that all claimed disbursements were being contested.

The main issue in these proceedings is whether or not the Appellant has provided the taxing officer with satisfactory proof of the disbursements claimed.

1. POSITION ADVANCED BY THE RESPONDENTS

Here is how counsel for the Respondents framed the issue at the hearing and in its written representations. It is the Respondents' initial submission that the Kalra Affidavit, supposedly the only "evidence" filed by the Appellant in support of the taxation, lacks sufficient detail to permit the Taxing Officer to award any amount for the claimed disbursements. In the impugned Affidavit, the Affiant swears that she had reviewed the files of Gowling Strathy & Henderson, including the invoices rendered to the Appellant, as well as the documentation forwarded by the Appellant as to the costs incurred. Counsel for the Respondents submits that none of the material that was reviewed was attached to the Kalra Affidavit or filed as evidence in these proceedings. Counsel for the Respondents writes further that the Kalra Affidavit concludes as follows:

> 8. I am informed by Helene D'Iorio, one of the co-counsel in this case and verily believe, that the disbursements set forth in the attached Bill were properly and necessarily incurred in this litigation and have been paid by Allied directly or by Gowling Strathy & Henderson as their solicitors.

This evidence writes counsel for the Respondents is, according to the jurisprudence [see *F-C Research Institute Ltd. et al. v. The Queen et al.*, 95 DTC 5583 (Taxing Officer), manifestly not enough to enable the Taxing Officer to award sums for disbursements claimed in a Bill of Costs. In that case, Taxing Officer G. Smith had before him a similar affidavit to that of the Kalra Affidavit and stated as follows:

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> In my opinion, the simple delineation of expenditures generally described in a Bill and supported only by the scant statement that they were reasonable and necessary fails to provide sufficient information upon which a Taxing Officer can discharge the responsibility of being satisfied that the costs claimed were essential to the conduct of the proceedings, that they were prudently incurred, or that the quantity or rate applied as the case may be, was reasonable in the circumstances.

In the *F-C Research* case, Taxing Officer Smith was, according to counsel for the Respondents, merely correctly applying the language of Tariff B which requires that disbursements other than payments to the Registry shall (counsel's emphasis) be supported by acceptable evidence. Counsel for the Respondents submits that, in this case, the same insufficiency argument applies. Apart from providing various schedules that identify the nature and amount of the disbursements claimed, the Kalra Affidavit does not attach specific receipts or invoices for the Taxing Officer's review. It is simply not possible for the Taxing Officer, concludes counsel for the Respondents, to assess the reasonableness of, for example, the accommodation and meal expenses claimed in the schedules.

2. POSITION ADVANCED BY APPELLANT

Counsel for the Appellant disputes this highly technical position, taken by counsel for the Respondents at the taxation, that none of the disbursements should be allowed because actual receipts were not appended to an affidavit even though copies of such receipts had been provided to the Respondents' solicitor at his request. Counsel writes in her brief that there is nothing in Rule 346 of the Federal Court Rules or in Tariff B which provides that on a taxation receipts for every disbursement must be entered as evidence by being appended to an affidavit. Tariff B only provides that disbursements shall be supported - emphasis by counsel - (not proved) by acceptable evidence. "Evidence" is defined in the Dictionary of Canadian Law as *"1. Every means by which an alleged fact is either proved or disproved; 2. An assertion of fact, opinion, belief or knowledge, whether material or not and whether admissible or not"*. What constitutes "acceptable evidence" must also be considered having regard to the nature of a taxation. A taxation is an administrative process. In support of that proposition, counsel for the Appellant cites Mr. Justice Ryan in *M.N.R. v. Bethlehem Copper Corp. Ltd.*, [1977] 1 F.C. 577 (C.A.) at 579:

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> Taxation is, however, essentially an administrative process although there are, sometimes, as there were in this case, discretionary elements involved.

Counsel for the Appellant argues that the documentation provided to the Respondents' solicitor falls within the definition of evidence and as such can be properly considered by the Taxing Officer. It is important to note and consider that, as added further by counsel, the Appellant was not seeking to ~~produce~~ introduce at the taxation documents which had not otherwise been produced. Rather, the Respondents' counsel had already reviewed the supporting evidence and asked for copies of same. From this course of action flowed the understanding, at least on the part of the Appellant, that the documentation provided had become part of the evidence on the taxation and would not be objected to on the ground that it did not form part of an affidavit. Counsel for the Appellant concludes this part of her argument by stating that the Respondents were not prejudiced by reliance being placed on such documentation since they have had the opportunity to review and consider same.

Furthermore, argued counsel for the Appellant, what constitutes "acceptable evidence" has been addressed in the jurisprudence. As is stated in *Teledyne Industries, Inc. v. Lido Industrial Products Ltd.* (1981), 56 C.P.R. (2d) 93 (F.C.T.D.) at 98, every disbursement need not be supported by a receipt:

> Of course, all disbursements, even when properly expended, should be proved to the satisfaction of the taxing officer. But it does not follow that all items of expenditure should rigorously be supported by a receipt from the payee. There are other ways to prove that the bill has been paid. In my view, the prothonotary was perfectly right in allowing those costs as they were obviously incurred, and properly so, in connection with the various examinations for discovery. The entire amount is therefore taxable.

In reply to the Respondents relying on the *F-C Research Institute Ltd.* decision (*supra*) for the proposition that none of the disbursements of the Appellant should be allowable, counsel for the Appellant offers the following. The present fact situation is different from that of *F-C Research Institute Ltd.* in which the bill of costs filed simply described the disbursements as postage, photocopying, export fees and transcripts and no supporting documentation was provided to opposing counsel.

In the present situation, counsel urges that a detailed bill of costs was appended to the Affidavit of Jaspreet Kalra setting out in Schedule 1.1 the travel and living expenses of counsel, outlining each trip taken and setting out separately the airfare, the accommodation and the taxi charges. Schedule 1.2 sets out separately the photocopying charges, the bindery charges, the facsimile charges and the courier charges; Schedule 2.1 sets out the traveling and living expenses of the expert witness and details separately the airfare, accommodation, meals, taxi charges and miscellaneous expenses incurred. Finally, counsel for the Appellant submits that the Respondents, as stated above, were provided before the hearing with copies of the witness expense report.

In summation, counsel for the Appellant writes that having regard to the existing jurisprudence, the nature of a taxation and the discretion of the Taxing Officer, the documents provided to Respondents' counsel in respect of the taxation are evidence for the purposes of the taxation. The taxation is an administrative process, to be distinguished from the trial of an action before the Court where strict rules of evidence apply. It has been recognized that the practice in respect of party and party taxations has been more informal. Furthermore, Respondents' counsel, having reviewed and obtained copies of documentation in support of the Bill of Costs, should not be allowed to take the position that such evidence should not be considered.

3. ANALYSIS

I have held in other circumstances that absolute proof of disbursements is not required of a party whose bill of costs is being taxed[1]. I am not prepared to depart from this position following the arguments I have heard and read in these proceedings. In *Melo's Food* (see note 1), the argument respecting the sufficiency of proof was raised in the context of a claim related to photocopies in the disbursements' portion of the bill of costs.

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[1] See *Samsonite Canada Inc. v. Les Entreprises National Dionite Inc.*, [1995] F.C.J. No. 849 (QL) and *Melo's Food Centre Ltd. v. Borges Food Ltd.*, Court file No. T916-89, unreported decision dated August 8, 1996.

There, the party whose bill was being taxed was ultimately able to convince me that, on balance, sufficient evidence was proffered to conclude that most of the photocopies made were essential and reasonable. The opposing side in that same case had originally taken the position that a bald statement in an affidavit, akin to the statement one finds in the case at bar, was not sufficient to relieve the party whose bill is being taxed of the burden of satisfying the Taxing Officer as to whether or not the copies were essential and the quantities and the rate charged reasonable. My rationale was as follows (at 18-19):

> [...] It is the requirement that sufficient or reasonable proof be led to satisfy the Taxing Officer that expenses were incurred. It all becomes then a question of degree of evidence. A bald statement of the kind singled out by Mr. Justice Teitelbaum in the *Diversified*[2] case and also found in the *F-C Research Institute*[3] case, would not be sufficient to satisfy a Taxing Officer. Likewise, absolute and detailed evidence is not an indispensable requirement for an award to be made. As my colleague C. Stinson, Taxing Officer, said on numerous occasions the more thorough and complete the evidence is, the less the result will be bound up into the Taxing Officer's discretion, but that does not mean a Taxing Officer is refrained from resorting to his discretion to make an award in the absence of cogent evidence.
>
> What then of the evidence before me? The evidence consists of an Affidavit from the senior counsel involved in the case, to which is exhibited a computer print out of all the disbursements claimed in the within case. The computer print out highlights the date the photocopies were made, but does not however keep a running tab of the number of copies made, nor does it give the reasons for the copies. To supplement this evidence, the Defendant offers in its written submissions an explanation for most of the copies that were made.

Also an issue had developed in that case as to the rate charged for the photocopies. Although peripheral to the debate respecting sufficiency of proof, that issue is nonetheless of interest.

> The evidence led on the rate charged by counsel for the Defendant is scant, akin to the type of bald statements found in affidavit form in the *Diversified* and *F-C Research Institute* cases. There is no breakdown in the evidence of the actual cost of the photocopies to the firm. Again, if I were to apply strictly the rationale developed by the Honourable Mr. Justice Teitelbaum in *Diversified* and tax at zero dollars, I might effectively deny a successful litigant of its right to have some of the reasonable and necessary disbursements reimbursed.

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[2] *Re Diversified Products Corp. et al. v. Tye-Sil Corp. Ltd.* (1990), 34 C.P.R. (3d) 267 (Fed. Ct. T.D.)

[3] *F-C Research Institute et al. v. The Queen et al.* (1995) DTC 5583, G.M. Smith T.O.

In the *Samsonite* case (*supra* note 1), the general burden of proof imposed on the party seeking an assessment was at issue. There, I concluded as follows (at 10):

> I feel it is incumbent upon the Plaintiff to prove the various fees and disbursements being claimed. I do not think it is sufficient for the Plaintiff to simply state in sweeping terms in an Affidavit that all the expenses incurred were necessary and reasonable and thus should be allowed. Further substantiation is needed than what could amount to a self-serving statement, even though I am not preprared to look at every entrie and voucher exhibited to the two Affidavits with a magnifying glass to find all the minute details connecting the time entries and disbursement slips or vouchers to the particular heads of claim. This exercise should not be a guessing game; I must be able to relate fairly easily the expenses incurred with the supportive documentation furnished to justify them.

The two pronouncements highlighted above are not in my mind contradictory, nor are they an attempt to trivialize what Mr. Justice Teitelbaum said in the *Diversified* case (*supra* note 2). Appending to an affidavit in support of a bill of costs copies of accounts, invoices, vouchers and other justifying documentation might very well prove to be the best way to support a Bill of Costs, but it does not have to be so in all cases. As mentioned earlier, the more detailed and complete the evidence, the less the discretion to be used by the Taxing Officer. The Federal Court Rules call for "acceptable" evidence to be led in support of disbursements, not for irrefutable evidence. In other words, the party whose bill is being taxed must satisfy on balance, not beyond doubt, the Taxing Officer of the necessity and reasonableness of the expenses being claimed. An affidavit containing just a bald statement is surely not enough to satisfy, on whatever level of proof, a Taxing Officer. But an affidavit akin to the one on record in the within file to which is appended in general fashion schedules of disbursements may prove to be enough. This is particularly so if that evidence is accompanied and supplemented by actual copies of invoices that were sent to the client (those copies were brought at the taxation hearing), and complemented by satisfactory explanations offered by the party whose bill is being taxed. Only then, in my opinion, is such evidence sufficient to satisfy a Taxing Officer, on balance, of the necessity and reasonableness of the disbursements and only then is the test of "acceptable evidence" propounded by the Rules actually met.

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In a recent taxation, my colleague C. Stinson[4] had this to say about the burden of proof required of a party on an assessment of disbursements (at 9-10):

> [W]ork was done but the lack of proper proof explaining entries such as "amortization" of photocopies, ..., makes the assignment of appropriate quantum for indemnification difficult, if not impossible.
>
> I allow $232.13, $70.70, $155.00 and $300.00 respectively. Taxing Officiers are often faced with less than exhaustive proof and must be careful, while ensuring that unsuccessful litigants are not burdened with unnecessary or unreasonable costs, to not penalize successful litigants by denial of indemnification when it is apparent that real costs were indeed incurred. This presumes a subjective role for the Taxing Officer in the process of taxation. My reasons dated November 2, 1994, in T-1422-90: *Youssef Hanna Dableh v. Ontario Hydro* cite, at page4, a series of Reasons for Taxation shaping the approach to taxation of costs. [...] I have considered disbursements in these Bills of Costs in a manner consistent with these various decisions. Further, *Phipson On Evidence*, Fourteenth Edition (London: Sweet & Maxwell, 1990) at page 78, paragraph 4-38 states that the "standard of proof required in civil cases is generally expressed as proof on the balance of probabilities". Accordingly, the onset of taxation should not generate a leap upwards to some absolute threshold. If the proof is less than absolute for the full amount claimed and the Taxing Officer, faced with uncontradicted evidence, albeit scanty, that real dollars were indeed expended to drive the litigation, the Taxing Officer has not properly discharged a quasi-judicial function by taxing at zero dollars as the only alternative to the full amount. Litigation such as this does not unfold solely due to the charitable donations of disinterested third persons. On a balance of probabilities, a result of zero dollars at taxation would be absurd. I concluded that, for certain items ie. facsimiles and photocopies, an amount less than presented, but more than zero dollars, captured the indemnification appropriate in these circumstances. Computerization of office routine in recent years has made the isolation of certain expenses, by client, possible.

Having disposed of the threshold issue, I may now proceed with the assessment at hand.

Item 1. A Travel and Living Expenses of Counsel (Schedule 1.1)

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[4] *Grace M. Carlile v. H.M.Q.*, Court file number A-486-93, unreported decision dated May 8, 1997.

The Order of Mr. Justice Strayer is silent on this point, but counsel for the Appellant argues that said Order granted above and beyond what the Tariff would otherwise allow. The expense claimed under this heading, she concluded, is what the Tariff can normally bear.

Counsel for the Respondents, for his part, submits that no amount should be allowed under this heading since no direction was given by Mr. Justice Strayer on this particular item. The absence of such a direction is significant, argues counsel, if one reviews the Order of Mr. Justice Joyal in the Trial Division. In the Trial Division, there was a specific direction permitting the Appellant to recover the travel and living expenses of counsel for various services.

I will allow part of the amount claimed on the basis that the Order of Mr. Justice Strayer ~~is for above and beyond what the Tariff normally allows~~ addressed essentially the fees portion of the Bill. Section (2)(b) of Tariff B provides that other disbursements may be allowed as were reasonably necessary in the proceeding. What was reasonably necessary here and allowed as such under this item are:

22/12/93	Airfare	$374.01
10/02/94	Airfare	$187.00
	Meals & taxis	$ 39.92
28/02/95	Airfare & parking	$420.21 (one counsel only)
	Accommodations	$125.64 (one counsel only)
	Accom. & taxi	$136.00 (one counsel only)
29/03/95	Meal expenses	$912.26
	TOTAL	$2,195.04

Item 1. B Miscellaneous Expenses (Schedule 1.2)

Paragraphs 2 and 5 of the Order of Mr. Justice Strayer provide that:

> (2) Reasonable costs of preparing, binding and shipping the appeal books shall be allowed.
>
> (5) The appellants shall be entitled to reasonable costs of photocopying and binding of material provided to the Court, to any counsel, to the court reporter and to the client during the course of the appeal and for all other copying and reproduction necessary for the conduct of the appeal, provided that the appellant can provide satisfactory proof of these costs to the taxing officer.

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1. Industry Canada Charges

The amount of $100 claimed is not contested and is allowed.

2. Photocopy Charges

The only issue is whether all the photocopies were essential[5]. As set out in Schedule 1.2 of the Kalra Affidavit, the total costs of photocopying were $2,893.04 plus $145.80 (Bradda Printing) for a total claimed amount of $3,038.84. The appeal books and appendices thereto had a total of 2,463 pages. Eight copies were made, four for the Court, one for counsel for the Respondents, two for counsel for the Appellant and one for AlliedSignal Inc. for a total of 19,704 copies at a cost of $1,576.32. This amount of $1,576.32 is not contested by the Respondents and is hereby allowed as reasonable. The remaining photocopies were for the books of authorities and references. The Appellant filed four books of authorities as well as two volumes containing the references from the Memorandum of Fact and Law of the Appellant. As with the appeal books, eight copies were made of these volumes for counsel and the client.

Counsel for the Respondents submits, for his part, that the Order of Mr. Justice Strayer provides that the Appellant shall be entitled to reasonable costs of photocopying and binding of material provided to the Court, counsel, the court reporter and the client during the course of the appeal, and for all other copying and reproduction necessary for the conduct of the appeal, provided that the Appellant can provide satisfactory proof of these costs to the Taxing Officer (emphasis by counsel). There is, concludes counsel for the Respondents, no satisfactory evidence for the Taxing Officer with respect to those remaining photocopying charges.

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[5] The actual costs of photocopying has been agreed to be $0.08 per page.

As I explained at the beginning of these Reasons, taxing at zero dollars for the remaining copies that were evidently made would be absurd. The evidence on these additional copies is not as thorough and detailed as one would like to see, and I have no choice but to rely on my experience and discretion to make an award, with the risk of course that full indemnification for an otherwise perfectly legitimate disbursement may not be achieved.

My calculations are that 36,163 copies were deemed necessary for this instance, of which 19,704 copies (or 19,704 x $0.08 = $1,576.32) have been admitted by counsel for the Respondents. The remaining copies, 16,459 in all, are said to pertain to copies made of the books of authorities and references. These books are part of the Court file and I am thus able to conclude that the 16,459 additional copies (16,459 x $0.08 = $1,316.72) were, on balance, reasonably necessary and should be allowed as such. The total allowed are therefore $2,893.04, and $145.80 for outside printing (Bradda Printing). This final figure of $3,038.84 adds up to what had been originally claimed herein because I was able to figure out the total number of copies made without too much difficulty. This may not be the case all of the time, particularly when the evidence is not detailed.

3. Binding Charges

These charges are in the amount of $1,101.95 as set out in Schedule 1.2 of the Kalra Affidavit. My only question relates to the binding charges of $909.45 that postdate the day the Appeal Books had been filed (ie. March 28, 1994) and also postdate the actual appeal hearing of March 6 to 9, 1995. Having received no further explanations on this apparent discrepancy, I must on balance reject this claim for $909.45, which leaves $192.50 for this item.

4.	**Automated Legal Research**	**$ 9.97**
5.	**Telecopier Charges**	**$139.68**
6.	**Long Distance Telephone Charges**	**$118.61**
7.	**Taxi Charges**	**$ 38.78**
9.	**Courier Charges**	**$448.13**

The above miscellaneous expenses are allowed as being reasonable in the circumstances of this case.

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8. Transcript Copies' Charges

The Appellant has withdrawn the transcript copies' charges in the amount of $634.54.

Item 2. A Travel and Living Expenses of Expert Witness (Schedule 2.1)

For the sake of convenience, I reproduce paragraph 1 of the Order of Mr. Justice Strayer:

> (1) Reasonable fees and disbursements shall be allowed in relation to one expert witness for the appellant in respect of meetings for preparation for the hearing of the appeal and for attendance at the appeal, including travel, accommodation and living expenses.

The position asserted by counsel for the Appellant is that the expense report of the expert witness, Dr. John Sibilia, was made available for review at the request of counsel for the Respondents and was also shown to the Taxing Officer at the taxation hearing.

The details of the expenses claimed are as follows. The appeal lasted four days (plus two days of preparation). The expert's accommodation is thus for six days for an average rate of $127.67 U.S. per day. The airfare is in the amount of $335.75 U.S. The meal expenses total $135. U.S., averaging out to $22.50 per day. The taxi charges average out to $24.83 per day for taxis to and from the airport. During Dr. Sibilia's stay in Ottawa, only $22.00 was incurred in taxi charges. The miscellaneous expenses amounted to $70.60 and thus average $11.76 per day and were itemized in the report as telephone charges and postage.

Counsel for the Respondents rejects the above amounts on the basis that no supporting documentation (eg. hotel bills, etc.) as to these charges was placed in evidence. The only amount counsel is prepared to allow is the airfare ($335.75) as there is no doubt that Dr. Sibilia attended the appeal hearing and that the airfare is obviously economy airfare.

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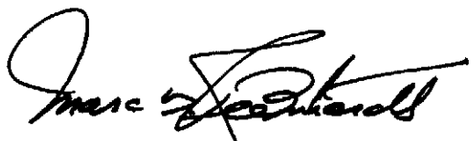
I am prepared to allow the amount claimed by the Appellant as sought, except for the accommodation charges which I find excessive. Even at a currency exchange rate of roughly $1.35, the charges *per diem* for hotel accommodations amount to over $170.00 per day which is clearly lavish. A more reasonable rate would be $100.00 per night, totaling $600.00 for the six nights of accommodation. The Bill of Costs is accordingly reduced to reflect the above changes to the travel and living expenses of the expert witness ($1,564.50 instead of $2,209.26).

The Appellant's Bill of Costs, submitted at $21,536.63 is taxed and allowed at $18,846.05. A Certificate of Taxation will be issued in this amount.



Marc D. Reinhardt
Taxing Officer

DATED at Ottawa, Ontario, July 16, 1997.

IN THE FEDERAL COURT OF CANADA

APPEAL DIVISION

COURT NO.: A-660-93

BETWEEN:

ALLIEDSIGNAL INC.

Appellant

- and -

DU PONT CANADA INC. et al. and
THE COMPLAX CORPORATION

Respondents

TAXATION OF COSTS - REASONS

FEDERAL COURT OF CANADA

APPEAL DIVISION

NAMES OF COUNSEL AND SOLICITORS ON THE RECORD

COURT FILE NO.:	A-660-93
STYLE OF CAUSE:	*AlliedSignal Inc. V. Du Pont Canada Inc. and The Complax Corporation*
PLACE OF TAXATION:	Ottawa
DATE OF TAXATION:	March 26, 1997
REASONS OF TAXING OFFICER:	Marc D. Reinhardt
DATED:	July 16, 1997

COUNSEL

Ms. Hélène D'Iorio	for the Appellant
Mr. Arthur Renaud	for the Respondents

SOLICITORS ON THE RECORD:

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