

Date: 20071001

Docket: A-449-03

Citation: 2007 FCA 310

BETWEEN:

JOHANNA ELASH

Appellant

and

HER MAJESTY THE QUEEN

Respondent

ASSESSMENT OF COSTS – REASONS

Charles E. Stinson
Assessment Officer

[1] This appeal from a decision of the Tax Court of Canada concerning attribution rules was dismissed with costs. I issued a timetable for written disposition of the assessment of the Respondent's bill of costs.

[2] The Appellant did not file any materials in response to the Respondent'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 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 bill of costs is generally arguable as reasonable within the limits of the award of costs. The Respondent's bill of costs, presented at \$1,376.62, is assessed and allowed at \$1,616.62 (including the minimum item 26 counsel fee for the assessment of costs).

"Charles E. Stinson"
Assessment Officer

FEDERAL COURT OF APPEAL

SOLICITORS OF RECORD

DOCKET: A-449-03

STYLE OF CAUSE: JOHANNA ELASH v. HMQ

ASSESSMENT OF COSTS IN WRITING WITHOUT PERSONAL APPEARANCE OF THE PARTIES

REASONS FOR ASSESSMENT OF COSTS: CHARLES E. STINSON

DATED: October 1, 2007

WRITTEN REPRESENTATIONS BY:

n/a

FOR THE APPELLANT

Robert Gosman

FOR THE RESPONDENT

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