

Docket: 2002-1574(IT)G

BETWEEN:

PAUL HOUWELING,

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 \$10,828.76

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

«Alan Ritchie»

Taxing Officer

Citation: 2007TCC283
Date:20070511
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PAUL HOUWLING,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

REASONS FOR TAXATION

Ritchie, Alan, 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 Chief Justice Bowman of this Court dated September 19, 2005, which dismissed the appeal, with costs to the Respondent. A subsequent appeal to the Federal Court of Appeal was dismissed, as was Leave to Appeal to the Supreme Court of Canada.

[2] The Respondent was represented by Mr. Ron Wilhelm, and Mr. Houweling appeared on his own behalf.

[3] The Respondent filed a Bill of Costs that was in accordance with the Rules of the Court and the Tariff. Despite being given the opportunity, the Appellant made no specific representations as to why any of the amounts on the Bill of Costs should be disallowed.

[4] I will therefore allow the Bill of Costs, as submitted, in the amount of \$18,828.76.

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

«Alan Ritchie»

Taxing Officer

