

BETWEEN:

ROBERT HELLAND

APPELLANT

- and -

FLEXXIFINGER QD INDUSTRIES INC.

RESPONDENT

Kenneth Cornea for the Appellant  
Graham Purse for the Respondent

**Taxation before Melanie A. Baldwin  
Registrar, Court of Appeal  
October 20, 2014**

#### Background

The Appellant's appeal was dismissed with costs to the Respondent "in the usual way" on March 14, 2013. The Respondent took out an appointment for taxation and served that appointment and a proposed bill of costs on the Appellant. A taxation hearing relating to the proposed bill of costs was held before me on October 20, 2014, with Mr. Cornea and Mr. Purse in attendance, the former by telephone and the latter in person. This fiat represents my decision in relation thereto.

#### Proposed Bill of Costs

The proposed bill of costs lists fees totaling \$4025 under column 2 of the Court of Appeal Tariff of Costs. Pursuant to Rule 54(1)(b) of *The Court of Appeal Rules*, column 2 applies to the taxation of costs where non-monetary relief is involved. The proposed bill of costs also claims disbursements totaling \$409, composed of \$40 in court filing/issuing fees and \$369 for photocopying.

#### Issue/Analysis

Mr. Cornea, on behalf of Mr. Helland, took no issue with the fees claimed or with the \$40 in disbursements for court filing fees. He questioned the \$369 photocopying disbursement claimed, as it was photocopying done "in firm" by Mr. Purse's law firm.

While, historically, in-firm photocopying charges were not considered to be proper disbursements, a review of fiats on taxations reveals a gradual change in this area. Since 2008, in-firm photocopying charges have been allowed as disbursements with certain limits. Those limits relate to the per copy charge -- which has not been allowed at more than \$0.25 per copy -- and to the number of copies -- which must correspond with the length of the documents filed with the Court by the party claiming the disbursement.

I am prepared to allow a photocopying disbursement of \$184.50 which represents \$0.25 per page (123 pages) for 6 copies of the Respondent's factum and book of authorities.

The proposed bill of costs will therefore be taxed as follows:

Taxed on:           \$ nil  
Taxed off:           \$ 184.50

The proposed bill of costs is therefore taxed and allowed at \$4249.50. Mr. Purse may prepare and file a Certificate of Taxation of Costs to this effect (in Form 11d) for issuance, if necessary.

DATED at Regina, Saskatchewan, this 20<sup>th</sup> day of October, 2014



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REGISTRAR – COURT OF APPEAL