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***Lee Alexandra Dungey***

Appellant  
(Respondent)

*and*

***David Bruce Dungey***

Respondent  
(Petitioner)

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Before: Amy Groothuis, Registrar (on March 9, 2021)

***Fiat***

[1] This matter comes before me as an appointment for taxation of costs, taken out by Mr. David Bruce Dungey [respondent] following an unsuccessful appeal commenced by Ms. Lee Alexandra Dungey [appellant]. In dismissing the appeal, the Court concluded by awarding the respondent his costs of the appeal in the usual way (*Dungey v Dungey*, 2020 SKCA 138).

[2] The notice of appeal in this family law matter was filed on February 26, 2019. Prior to the hearing of the appeal, two applications were heard, both of which are germane to this taxation of costs. The first was an application by the respondent for the appellant to perfect her appeal, which was heard on October 9, 2019 by Schwann J.A. in chambers. The October 9, 2019 appearance resulted in an order requiring the appellant perfect her appeal within 60 days of being served with a copy of the resulting order; she was served with that order on November 5, 2019. The second application by the respondent was to dismiss the appeal for want of prosecution, after the appellant failed to perfect her appeal within the 60 days ordered by Schwann J.A. The respondent served and filed the second application on January 9, 2020 and it was heard on February 20, 2020. However, on February 19, 2020 the appellant filed her factum and appeal book. The respondent's application to dismiss the appeal for want of prosecution was dismissed, with the appellant ordered to pay the respondent "the reasonable solicitor and client costs of this application to be taxed by the Court of Appeal Registrar."

[3] The appointment for taxation of costs was originally scheduled to be heard on March 1, 2021 by telephone. On February 23 and 25, 2021, I exchanged email correspondence with counsel to confirm the date and time of the hearing, and to provide a link to the Court of Appeal's website providing links to past taxation of cost decisions. In my email of February 25, 2021, I highlighted three questions I had for the parties, namely: whether there was any agreement with respect to any of the fees indicated on the draft bill of costs; whether there was any agreement with respect to any of the disbursements indicated on the draft bill of costs; and, seeking the parties' positions on what constitutes "reasonable solicitor and client costs to be taxed". With respect to the final point, I directed the parties to *David Robert Allan Viczko and Jennifer Viczko v. Yvonne Choquette and*

*Donna Boots, in her capacity as Executrix of the Estate of Joseph Frank Viczko and Farm Credit Canada* (CACV2641, November 27, 2017, Registrar Baldwin) [*Viczko*].

[4] On the morning of March 1, 2021, counsel for the appellant emailed me, copying counsel for the respondent, indicating he required an adjournment, which I granted. The hearing was adjourned to March 11, 2021, and in advance of the hearing counsel for the appellant provided written submissions outlining his position on the three questions I highlighted in advance.

[5] During the March 11, 2021 hearing, which proceeded by telephone, it became apparent that counsel for the appellant did not have with him the second page of the proposed bill of costs (which outlined two cost items and the claimed disbursements) and as a result the parties provided an additional exchange of brief submissions following the hearing on the contested disbursements. Having reviewed and considered the file and all submissions of counsel, this fiat is my decision on the taxation of costs.

### **Proposed Bill of Costs**

[6] The respondent claims the following fees under Column IV of the Court of Appeal Tariff of Costs [Tariff]:

3.	Fee to Respondent on receipt of notice of appeal	\$200.00
4.	Simple Motion	\$625.00
5.	Complex Motion (a) opposed - resulting in the February 20, 2020 Order of Richards, C.J.S. and Ottenbreit and Barrington-Foote, J.J.A.	Reasonable solicitor and client costs to be taxed
6.	Agreement as to contents of Appeal Book	\$400.00
8.	Preparation of Factum	\$5,000.00
9.	All Other Preparation for Hearing	\$1,250.00
10.	Appearance to present Argument	\$600.00
11.	Preparing Formal Judgment	\$400.00
12.	Correspondence	\$400.00
13.	Preparation of Bill of Costs	\$250.00

[7] The fees claimed total \$9,125.00, plus G.S.T. and P.S.T., as well as the reasonable solicitor and client costs to be taxed resulting from the February 20, 2020 order [Order]. Counsel for the appellant did not take issue with the items included in the proposed bill of costs, other than the amount of the reasonable solicitor and client costs arising from the Order.

[8] The respondent also claimed disbursements in the amount of \$1,443.25, comprising the following:

Photocopying	\$1,272.00
Fax	\$ 151.00
Long-distance	\$ 3.60
Online research	\$ 16.65

[9] As a result, the total amounts claimed by the respondent in his bill of costs, not including the reasonable solicitor and client costs arising from the Order, is as follows:

Fees:	\$9,125.00
Disbursements:	\$1,443.25
GST:	\$ 528.41
PST:	<u>\$ 547.50</u>
Total:	\$11,644.16

[10] Finally, the respondent's proposed bill of costs was filed along with counsel's statement of account to the respondent, showing only the fees and attendances related to the motion to have the appeal dismissed for want of prosecution. These fees total \$12,592.50 plus GST in the amount of \$652.18 and PST in the amount of \$755.55. Although the statement of account also included disbursements, during the hearing counsel for the respondent confirmed that the disbursements identified on the statement of account had otherwise been included on the proposed bill of costs and as such they should not be accounted for twice.

## Issues

[11] The appellant raises two issues: the fees claimed as reasonable solicitor and client costs arising from the motion to dismiss for want of prosecution, and the disbursements identified on the bill of costs. Each are examined below.

## Evidence and Argument

[12] As requested, both parties referred to *Viczko*, and the list of factors identified by Orkin on *The Law of Costs, 2<sup>nd</sup> Edition* [Orkin factors] therein, namely:

- The time expended by the solicitor.

- The legal complexity of the matters dealt with on the appeal.
- The degree of responsibility assumed by the solicitor.
- The monetary value of the matters at issue.
- The importance of the matters to the client.
- The degree of skill and competence demonstrated by the solicitor.
- The results achieved.
- The ability of the client to pay.
- The expectation of the client as to the amount of the fee.

[13] Counsel for the respondent started the hearing by noting that the application resulting in the Order was required because the appellant failed to comply with Schwann J.A.'s order to perfect her appeal within 60 days. With respect to the Orkin factors, the respondent submits that the time spent on the motion was reflective of the issue before the Court, namely, whether the appeal should be dismissed. This required time to describe the procedural history of the matter, and to provide an appropriate amount of legal research in support of the respondent's position that the appeal should be dismissed outright. Counsel argued that the appeal concerned the quantum of spousal support and property equalization and that the amounts at issue are significant. By way of example, he points to the issue of determining the pre-tax valuation of the respondent's corporation, which at the petition date had a value of \$1,950,069 and at the adjudication date had a value of \$4,679,000. That is, the monetary value of the matters at issue are high, and with a correspondingly high level of importance to the client. With respect to the skill and competence demonstrated by the solicitor and the results achieved, the respondent submits that reasonable solicitor and client costs were awarded even though the application to quash the appeal was dismissed, which goes to the quality of the written and oral submissions. Relatedly, the result achieved is only meaningful if the respondent obtains reimbursement of the fees expended.

[14] Counsel for the respondent noted that a junior associate was involved to assist with preparing the motion materials, and he conceded that the associate's attendance at the hearing was not strictly necessary, but this only results in a reduction of \$301 from the account.

[15] Conversely, counsel for the appellant largely focused on the "time expended by the solicitor", among the various Orkin factors. In his written submission, counsel for the appellant highlighted that out of the 29.3 hours billed to the respondent, counsel appears to have only spent 3 hours preparing for argument and 1.4 hours present at the Court; the bulk of the remaining hours billed are related to the preparation and delivery of the motion, along with several billings that are clerical or administrative. The appellant submits that the proposed solicitor and client costs are excessive and call into questions the fairness of transferring such a bill to the appellant, pointing out that the motion was not opposed and there was no need for any reply materials.



[16] During the hearing, counsel for the appellant argued that at most the reasonable solicitor and client costs are in the range of \$2,500.00, which is the amount provided for by the Tariff for a complex motion, submitting that the Tariff amounts are to approximate solicitor/client costs. I was urged to determine what is “reasonable” as being how the solicitor and client costs claimed compare to the items under the Tariff. The appellant relies on *6517633 Canada Ltd. v. R.M. of Norton*, 2019 SKCA 45 [*6517633 Canada Ltd.*], where the Court dismissed an appeal for want of prosecution and awarded \$750.00 in costs payable to the respondent.

[17] In reply, the respondent argued that the application was only necessary because the appellant had not perfected her appeal as ordered by Schwann J.A., and he characterized the appellant’s approach as being “cavalier”. As the appellant filed her appeal book and factum the day before the hearing to quash, the Court declined to dismiss the appeal but as a result ordered solicitor and client costs to be paid.

### **Analysis - Fees**

[18] The respondent’s motion to dismiss the appeal for want of prosecution was filed with the Court on January 9, 2020, together with a six-paragraph affidavit sworn by counsel, a twelve-paragraph affidavit sworn by the respondent (which also included 9 pages of exhibits), a draft order, and Schwann J.A.’s order dated October 9, 2019. On February 14, 2020, the respondent filed a memorandum of law that was twelve pages, and while it cited a number of cases, it largely focused on the factors outlined in *Maurice Law, Barristers and Solicitors v. Sakimay First Nation*, 2016 SKCA 92 [*Maurice Law*]. Applying the factors outlined in *Maurice Law* required that the respondent provide a historical summary of the litigation.

[19] The respondent’s motion to dismiss the appeal was filed only days after the expiration of the 60 days provided for in Schwann J.A.’s order that the appellant perfect her appeal, and it was heard approximately six weeks after it was filed. Counsel for the respondent filed his memorandum of law approximately four weeks following the filing of the motion, and the appellant perfected her appeal on February 19, 2020 – the day before the hearing to dismiss the appeal. I have no evidence before me explaining the appellant’s delay in filing her factum and appeal book, nor did I see any in the materials otherwise filed with the Court. I consider this timeline important for two reasons.

[20] First, the above chronology makes the within matter wholly distinguishable from *6517633 Canada Ltd.* where the appellant was called upon by the Registrar to show cause why its appeal should not be dismissed as abandoned pursuant to Rule 46(2) of *The Court of Appeal Rules*. In that appeal the respondent did not apply to strike or quash the appeal, and there is no indication in *6517633 Canada Ltd.* that the respondent prepared and filed any materials.

[21] Second, and related to the above, not only was the appellant subject to an order to perfect, and failed to meet the ordered timelines to do so, but following receipt of the respondent’s notice of motion the appellant still waited until the day before the hearing to perfect her appeal. Had the appeal book and factum been filed anytime between January 9, 2020 and February 14, 2020, the respondent would not have incurred the costs necessary to research and draft the memorandum of law and otherwise prepare for the hearing. I have no evidence before me that counsel for the appellant wrote to counsel opposite to advise the appeal would be perfected and the motion

therefore unnecessary. Given the circumstances I consider that the respondent was entirely justified to take all required steps to prepare for the hearing to dismiss the appeal.

[22] However, it remains necessary to consider the statement of account and examine whether the fees incurred to prepare for the motion to dismiss were “reasonable”. I am guided by past decisions in determining what constitutes “reasonable”. In *Viczko*, Registrar Baldwin (as she then was) provided:

[26] ... Reasonable solicitor and client costs will only indemnify the appellants for reasonable costs which they have incurred in connection with their appeal. A taxation of solicitor and client costs is not a rubber stamp process. I intend to consider the costs incurred by the appellants in light of the Orkin factors with a view to determining what is reasonable. The amount of solicitor and client costs that I conclude is reasonable will be what is payable to the appellants from the estate, whether that amount is the same as or less or more than the amount that the appellants have been billed by counsel.

[23] See also, *Lisa Ritchie v. Royal Trust Corporation of Canada*, CA 1223 (June 20, 2008, Registrar Schwann) at page 3.

[24] I am cognizant that the reasonable solicitor and client costs awarded in this instance were for a motion, and not after the dispensation of the appeal on its merits, though at the same time the motion to dismiss had the potential for fully concluding the appeal. With that said, I will consider and apply each of the Orkin factors to the respondent’s statement of account for the motion to dismiss the appeal for want of prosecution.

*Time expended by the solicitor*

[25] I consider this is the most prominent factor on this taxation. Both parties focused their submissions on whether counsel for the respondent spent an excess amount of time in drafting and preparing for the motion to dismiss.

[26] I do not intend to provide a line-by-line analysis of the account filed by the respondent. Rather, I have limited my comments to those areas where I have concerns about the time expended.

[27] The account shows 2.9 hours spent on correspondence between respondent counsel and counsel for the appellant, and between respondent counsel and the Court’s registry office. Most of the time entered relate to scheduling the motion and most of it occurred on only one day – January 14, 2020. I consider that some but not all of this time could more appropriately have been handled by administrative staff, and as such do not consider it all reasonable. I will adjust the solicitor and client costs claimed for correspondence by reducing the amount claimed by the equivalent of 1.5 hours of time (for a decrease of \$817.50).

[28] The bulk of the docketed time was for researching and drafting the brief of law in support of the motion to dismiss the appeal: 15.9 hours, including the time spent by a junior associate.

[29] While the brief of law referred to eight decisions, as noted above the argument mainly focused on the factors outlined in *Maurice Law*, a decision that is highlighted in *Civil Appeals in Saskatchewan: The Court of Appeal Act & Rules Annotated, Ongoing Updates* (2020), Court of

Appeal for Saskatchewan, 2019 CanLII Docs 22. I agree with counsel for the appellant that the amount of time spent on the brief of law was not reasonable, given the narrow point of law that required research and the available annotated rules. However, I also consider that a detailed historical account of the litigation was necessary in order to apply the test set out in *Maurice Law*, which necessarily took time. I will therefore adjust somewhat the solicitor and client costs claimed for researching and drafting the brief of law by decreasing counsel's time by 1 hour and decreasing the junior associate's time by 4 hours (for an overall decrease of \$545.00 and \$860.00, totalling \$1,405.00).

[30] Finally, and as conceded by counsel for the respondent, the junior associate's attendance at the hearing was a learning opportunity and was not necessary for the motion. It is therefore not reasonable to include that amount and I will therefore adjust the solicitor and client costs claimed for attendance at the hearing by removing the amount of time claimed for the associate's attendance (1.4 hours, for a decrease \$301.00).

*The expectation of the client as to the amount of the fee*

[31] There is no suggestion that counsel for the respondent undertook work beyond what was needed or expected, and with one exception the statement of account is clearly focused only on the motion to dismiss the appeal. On February 19, 2020 counsel spent 1.3 hours reviewing the appellant's factum and appeal book, which had just been served and filed. The appellant did not file any materials directly responding to the motion to dismiss the appeal, and the bill of costs also rightly includes \$1,250.00 for item #9, being "all other preparation for hearing". Generally, reviewing the opposing party's factum would fall within that category and it is not reasonable for the respondent to effectively receive his costs twice. Here though, given the timing and the necessity for respondent's counsel to prepare for the hearing, I consider it reasonable for counsel to review and consider the appellant's factum and appeal book in advance of the motion to dismiss the appeal. I allow .5 hour for reviewing the factum, and therefore adjust the solicitor and client costs claimed by .8 of an hour (for a decrease of \$436.00).

*The ability of the client to pay*

[32] I do not consider that this factor is very relevant, nor do I have any information about the client's ability to pay. My consideration of this factor does not lead to any adjustment to the solicitor and client costs claimed.

*The results achieved*

[33] This is an interesting factor, as the respondent's motion to quash was dismissed, yet the Court still awarded reasonable solicitor and client costs. Richards C.J.S. dismissed the respondent's application from the bench, and as such there is no written decision that provides any explanation as to why reasonable solicitor and client costs were awarded. While I will not speculate as to the Court's rationale, I am guided by the following consideration from Ontario, *Apotex Inc. v. Egis Pharmaceuticals*, 1991 CarswellOnt 3149, [1991] O.J. No. 1232, where Henry J. made the following comments:

12 Furthermore, while the award of costs between parties on the solicitor and client scale has traditionally been reserved for cases where the court wishes to show its



disapproval of conduct that is oppressive or contumelious, there is also a factor that frequently underlies the award, that is not necessarily expressed, that the successful party ought not to be put to any expense for costs in the circumstances. That is a factor in my decision in this case.

13 The general principle that guides the court in fixing costs as between parties on the solicitor and client scale, as is provided in my order, is that the solicitor and client scale is intended to be complete indemnification for all costs (fees and disbursements) reasonably incurred in the course of prosecuting or defending the action or proceeding, but is not, in the absence of a special order, to include the costs of extra services judged not to be reasonably necessary.

14 This principle flows from the case law which is synthesized in Orkin, *The Law of Costs*, 2nd ed., p. 1-8 (insert October 1990). I refer particularly to the two decisions highlighted by the author - *Magee v. Ottawa (Separate School Board)*, [1962] O.W.N. 83, 32 D.L.R. (2d) 162 (H.C.J.), per McRuer C.J.H.C.; and *Re Solicitors*, [1967] 2 O.R. 137 (H.C.J.), per Jessup J., which are the main authorities for the foregoing principle. I also have found most helpful the analysis by Master McBride in *Singer v. Singer* (1975), 11 O.R. (2d) 234 (T.O.) [affd (1975), 11 O.R. (2d) 775 (H.C.J.), leave to appeal to Div. Ct. refused (1976), 11 O.R. (2d) 775n (Div. Ct.)], wherein he canvasses in depth the development of the case law and the "woolly thinking" and confusing expressions which have characterized it. My statement above of the principle is derived from the headnote in the *Singer* decision. As Orkin puts it at p. 1-9, such an award was described as "costs ... on a scale which would most closely indemnify them [the parties] for their real out-of-pocket expenses". He cites *Janigan v. Harris* (1989), 70 O.R. (2d) 5, 62 D.L.R. (4th) 293 (H.C.J.). The limits on the indemnity are related not to discretion but to the exclusion of services that are not reasonably necessary for the proper presentation of the client's case; for the latter the opposite party ought not in fairness to pay.

[34] Applying these principles to the within matter, it follows that the respondent ought not to be put to expense for applying to dismiss the appeal given the appellant's failure to perfect the appeal within the timeline ordered by Schwann J.A. As a consequence, I consider that the "result achieved" in the within situation must look no further than the explicit cost award made by the Court. Therefore, my consideration of this factor does not lead to any adjustment to the solicitor and client costs claimed.

*The degree of skill and competence demonstrated by the solicitor*

[35] Counsel is an experienced and competent litigation lawyer, and there is nothing that suggests an adjustment to the solicitor and client costs claimed should be made.

*The importance of the matters to the client and the monetary value of the matters at issue*

[36] As in *Viczko*, I have combined these two factors. While the reasonable solicitor and client costs were awarded in the context of a motion, it remains accurate that this particular motion had the potential of fully and finally ending the appeal.



[37] Moreover, and as reviewed above, the monetary value of the issues under appeal were significant. It was reasonable for the respondent to ensure that appropriate time and effort went into preparing for the motion. While I have made some adjustments based on the time expended, these factors do not lead to any other downward adjustments for the reasonable solicitor and client costs claimed.

*The degree of responsibility assumed by the solicitor*

[38] Counsel engaged a junior associate to assist with the brief of law, and additionally had a brief discussion with a second associate regarding the application to strike. Aside from my above comments that certain of the correspondence could have been delegated to administrative support staff, with the resulting adjustment to the costs claimed, I see no reason to provide any further downward adjustment for the reasonable solicitor and client costs claimed as a result of this factor.

*The legal complexity of the matters dealt with on the appeal*

[39] Again, I am cognizant that the application was not a final determination of the legal issues identified in the notice of appeal, and was limited to one, narrow legal question: whether the appeal should be dismissed for want of prosecution. This is not a complex issue and did not engage new or unresolved questions of law.

[40] However, I consider that the reductions I made above, under the factor examining the time spent, has already accounted for the complexity factor. Therefore, I do not consider that any additional adjustment to the solicitor and client costs are necessary.

[41] Based on the foregoing analysis, I make the following adjustments to the respondent's reasonable solicitor and client fees:

Claimed:	\$12,592.50
Taxed off fees:	\$ 817.50
	\$ 1,405.00
	\$ 301.00
	<u>\$ 436.00</u>
Awarded:	\$ 9,633.00

[42] To this amount should be added G.S.T. and P.S.T., which is calculated below.

**Analysis - Disbursements**

[43] In addition, the appellant submits that the disbursements identified on the bill of costs, totalling \$1,443.25, are too high and should not be allowed, and pointed to the lack of an affidavit of disbursements in support of her position that they should be disallowed or significantly reduced.

[44] As noted above, during the hearing counsel for the respondent confirmed that the disbursements identified on the statement account had otherwise been included on the proposed bill of costs and as such they should not be accounted for twice. However, I note that the \$25.00

motion filing fee is not included on the proposed bill of costs. As this cost was clearly incurred and was included on the statement of account, I therefore tax on the \$25.00 motion cost.

[45] The statement of account's disbursements totalled \$476.00 and were made up of \$25.00 to file the notice of motion; \$450.00 for document copying; and, \$1.00 for a fax. As these amounts were billed to the respondent for payment, I am satisfied they were incurred and agree they are properly claimed.

[46] This leaves a difference of \$992.25 ( $\$1,443.25 + \$25.00 - \$476.00$ ) for disbursements as being related to all steps of the appeal other than the motion to quash. Respectfully, not having an affidavit of disbursement makes it challenging to satisfy myself that the disbursements are properly claimed as being related to the appeal, rather than to the lower court proceeding or other matters for which counsel may be retained. In reviewing past taxation decisions where no affidavit of disbursements was filed, the Registrar proceeded to assess and allow disbursements on the basis of what could reasonably be confirmed by review of the Court file (CACV2965, *Agri Resource Mgt. 2001 Ltd. v Saskatchewan Crop Insurance Corporation*, August 30, 2018, Registrar Baldwin at paragraph 15). I will proceed on the same basis.

[47] With respect to the amount claimed for photocopying, the bill of costs claims a total of \$1,272.00, which includes the \$450.00 already allowed, and which leaves \$822.00 for other photocopy costs. In briefly reviewing the Court file I can confirm that the respondent's factum totalled 43 pages, his supplementary appeal book totalled 85 pages, and his book of authorities was 182 pages (for a total of 310 pages). Presuming five copies were made, for the Court and counsel, that would result in 1,550 pages.

[48] Since 2008, in-firm photocopying charges have been allowed, with limits to the per copy charge, which has not been allowed at more than 25 cents per copy, and to the number of copies (CACV3151, *Douglas Cameron v The Saskatchewan Institute of Agrologists*, April 2, 2019, Registrar Baldwin at paragraph 14) [*Douglas Cameron*]. On the basis that 1,550 pages were copied at a rate of 25 cents per page, this results in a cost of \$387.50 and I additionally award this amount for photocopies. As a result, I tax off the amount of \$434.50 for photocopying ( $\$822.00 - \$387.50$ ).

[49] With respect to the \$150.00 claimed for fax costs, a review of the affidavits of service filed demonstrate that in most instances counsel for the appellant was served by email; there are also some executed acknowledgements of service filed, but I was unable to locate any affidavits of service indicating service via fax. As such, other than the \$1.00 included on the statement of account I am not prepared to allow any other amounts of disbursements for fax and will tax off the amount of \$150.00 from the bill of costs. For the same reason, I will tax off the \$3.60 claimed for long-distance charges as I have no manner of confirming those have been incurred.

[50] The respondent also claims \$16.65 for online research. Though this is not a significant amount, the Court of Appeal's taxation officers have maintained for many years that online legal research are addressed by fee items in the Tariff and are not properly characterized as disbursements as they form part of a law firm's overhead. See, for example, *Douglas Cameron* starting at paragraph 21 and the various cases cited within. I will therefore tax off the amount of \$16.65.

[51] Based on the above, this results in a reduction of \$604.75 and I therefore tax the disbursements at a total of \$838.50, plus the \$25.00 Court of Appeal motion filing fee.

### **Decision**

[52] The fees claimed in the bill of costs are taxed and allowed, in the amount of \$9,125.00. The respondent's reasonable solicitor and client costs for the motion to dismiss the appeal for want of prosecution are further taxed and allowed in the amount of \$9,633.00. This results in a total amount of allowed fees of \$18,758.00, plus G.S.T. of \$937.90 and P.S.T. of \$1,125.48.

[53] The disbursements are taxed and allowed at \$838.50 (\$837.50 for photocopies and \$1.00 for fax) plus \$25.00 for the non-taxable filing of the notice of motion. To this amount is properly added \$41.93 for G.S.T. and \$50.31 for P.S.T.

[54] The proposed bill of costs is therefore taxed and allowed at \$21,777.12, as follows:

Bill of costs (Column IV)	\$9,125.00
Reasonable solicitor and client costs (motion)	\$9,633.00
G.S.T. on fees	\$ 937.90
P.S.T. on fees	\$1,125.48
Disbursements	\$ 838.50
G.S.T. on disbursements	\$ 41.93
P.S.T. on disbursements	\$ 50.31
Motion filing fee	<u>\$ 25.00</u>
<b>Total:</b>	<b>\$21,777.12</b>

[55] I thank counsel for their informed and helpful submissions. The respondent may wish, for enforcement purposes, to prepare and file a certificate of taxation of costs in Form 11d in the above amount for issuance.

**AMY GROOTHUIS**  
Registrar

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Counsel: Brad Hunter, Q.C. for Lee Alexandra Dungey  
James Korpan, Q.C. for David Bruce Dungey