

Date: 20070822

Docket: A-459-05

Citation: 2007 FCA 270

BETWEEN:

SUPERIOR FILTER RECYCLING INC.

Appellant

and

HER MAJESTY THE QUEEN

Respondent

ASSESSMENT OF COSTS - REASONS

Charles E. Stinson
Assessment Officer

[1] The Court dismissed with costs this appeal of a decision of the Tax Court of Canada to refuse an adjournment sought by the Appellant. 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 awards of costs. The Respondent's bill of costs is assessed and allowed as presented at \$3,625.75.

"Charles E. Stinson"
Assessment Officer

FEDERAL COURT OF APPEAL

SOLICITORS OF RECORD

DOCKET: A-459-05

STYLE OF CAUSE: SUPERIOR FILTER RECYCLING INC. v. HMQ

ASSESSMENT OF COSTS IN WRITING WITHOUT PERSONAL APPEARANCE OF THE PARTIES

REASONS FOR ASSESSMENT OF COSTS: CHARLES E. STINSON

DATED: August 22, 2007

WRITTEN REPRESENTATIONS:

n/a FOR THE APPELLANT

Ms. Johanna Russell FOR THE RESPONDENT

SOLICITORS OF RECORD:

n/a FOR THE APPELLANT

John H. Sims, Q.C.
Deputy Attorney General of Canada FOR THE RESPONDENT