

IN THE SMALL CLAIMS COURT OF NOVA SCOTIA
Cite as: Campbell v. Smith's Field Manor Development Ltd., 2001 NSSM 7

BETWEEN:

Name WESLEY G. CAMPBELL Applicant

Name SMITH'S FIELD MANOR DEVELOPMENT LIMITED
AND KAREN L. TURNER-LIENAUX Respondents

DECISION

Revised Decision: The text of the original decision has been revised to remove addresses and phone numbers of the parties on August 22, 2007. This decision replaces the previously distributed decision.

Appearances:

Allan Parish, Q.C.
Gavin Giles for the Applicant, Wesley G. Campbell

Mr. Charles Lienaux, on behalf of the Respondent Smith's Field Manor Development Limited and Karen L. Turner-Lienaux

- [1] This matter came on before me on November 30, 2001. It involves the taxation of the legal account of the plaintiff in this action, Mr Wesley Campbell. By a decision released June 18, 2001 Justice Hood awarded the plaintiff's costs "on a solicitor-client basis" against the defendants Smith's Field Manor Development Limited ("SFMD") and Mrs Karen Turner-Lienaux: *Campbell v. Lienaux et al* (2001) 195 NSR (2d) 220 (TD) at para.509.
- [2] A Notice of Taxation was filed by the solicitors for the plaintiff in the Small Claims Court on November 9, 2001. The account totalled \$805,118.70. The solicitors also filed copies of all their accounts, and their time dockets in respect of these accounts. There were more than 55 accounts over the period October 1993 through to April 2001. These accounts, when taken together with the time dockets, totalled almost 1,000 pages, contained in three bound volumes of material. They did not, however, provide a Bill of Costs separate from the actual accounts that had been rendered to their client from time to time.
- [3] Mr Lienaux, as agent for both defendants, filed a Response to Taxation on November 22, 2001. The Response contained a total of 27 items which Mr Lienaux submitted were outside the scope of the Order of Justice Hood, and hence outside the scope of this taxation. After hearing submissions from both parties, I made a preliminary ruling with respect to the accounts that had been filed as part of the taxation. This is that ruling.

Background

- [4] My understanding of the background to this taxation comes partly from submissions of counsel before me; partly from my review of the decision of Justice Hood; and partly from my brief review of the four volumes of pleadings and proceedings that were shown to me by counsel.
- [5] As I understand it, the matter before me began with a business relationship that existed between the plaintiff; Mr Lienaux (partly on his own behalf, and partly on behalf of his wife, the defendant Karen Turner-Lienaux); a Mr Loggie; and a Mr McNutt. The relationship involved the development of a senior's retirement residence known as "The Berkeley." The defendant SFMD was incorporated as part of this development plan.
- [6] The relationship eventually soured. Mr Campbell commenced an action against a number of defendants, two of whom were the defendants Karen Turner-Lienaux and SFMD. Mr Lienaux was also at that time a defendant: see Statement of Claim issued November 2, 1993. The action included a claim for an accounting, and an order for a receiver.
- [7] The filing of the action (and in particular the appointment of a receiver thereunder) triggered the default provisions of various financing arrangements that were in place. An existing creditor put in its own receiver into play, and that receiver then took over the receivership.
- [8] The financial fallout from this dispute also appears to have included foreclosure proceedings taken by various banks against Mr Lienaux and Mrs Turner-Lienaux. The foreclosures were on 2nd and 3rd mortgages that had been placed on their residence in order to secure financing of the Berkeley development.
- [9] The defendants in the Hood action filed a defence and counterclaim. (I note that Mr Lienaux was part of this counterclaim at the time it was filed.) In that CC the defendants stated that, in essence, the financial problems of the Berkeley development were caused by the negligence, fraud or breach of fiduciary duty on the part of Mr Campbell.
- [10] Eventually included in this counterclaim was a claim by Byrne Architects. Its claim, in essence, was that it had not been paid for its services because of the financial problems of the company; and that these problems were caused by the negligence or fraud of Mr Campbell.
- [11] Mr Campbell eventually discontinued his action (over the objection of the defendants). The counterclaim was vigorously pursued by the defendants. Mr Lienaux, who had entered bankruptcy early on in the proceedings (and who was discharged from bankruptcy in mid 1995), was no longer a party. However, he acted as agent for both his wife and SFMD.
- [12] There were a large number of interlocutory applications (many of which were appealed) in this matter. My understanding, based on counsels' submissions, is that a number (if not all) resulted in costs awards against the defendants. I was advised by counsel that

all of these awards were on a party and party basis, although Mr Campbell's solicitors did ask (at times if not always) for costs on a solicitor and client basis.

- [13] Along the way Mr Campbell was also faced with a number of other matters that related in some way to the issues in this action. For example, complaints were filed against him with the Association of Professional Engineers of Nova Scotia. Complaints were also made to the Police. Both suggested that Mr Campbell's alleged fraud or negligence should be investigated. There were or are also the various mortgage actions and foreclosures, which were either discontinued or are still ongoing, but which are not part of the counterclaim (or claim) of the defendants in this matter.
- [14] The matter came on before Justice Hood in the early part of 2001. It took approximately 40 days. At the end of the matter she dismissed all the claims against Mr Campbell, and awarded solicitor and client costs in his favour as against Mrs Turner-Lienaux and SFMD. She awarded costs on a party and party basis, in the amount of \$10,000, against Byrne Architects.

The Accounts to be Taxed

- [15] The accounts that were submitted for taxation by me were based on File No. 9033019, titled "Re Karen Turner Lienaux." I say "based on," because counsel for Mr Campbell conceded at the beginning that some of the time charges listed in the various accounts did not relate directly to the main action; but related instead to the mortgage actions taken by the creditors of Mr Lienaux and Mrs Turner-Lienaux against their residence. It was also conceded that this time was not properly part of the account before me, since it did not arise directly out of the main action. Counsel also indicated that an attempt had been made to separate out (and exclude) from the account to be taxed those amounts which related to the mortgage proceedings as being amounts not properly part of the account to be taxed.
- [16] This difficulty arose, it appears, because the solicitors had only one file in respect of Mr Campbell – no. 9033019. Any service or time involving Mr Campbell (at least insofar as it arose of or concerned the issues surrounding the failed business relationship) was billed to this file. As a result, the time docket records (and hence the accounts) for this file included matters that were not properly part of the proceedings which resulted in the costs order of Justice Hood.
- [17] Mr Giles (who had assisted Mr Parish thorough out most if not all of these proceedings) stated that he employed the following procedure to deal with this problem.
- [18] First, he reviewed the time dockets. He was able to identify the time that related to the mortgage matters through reference to the names of counsel or the judges detailed therein. Certain judges (for example, Justice LeBlanc); and certain counsel were involved in the mortgage matters only. Hence time associated with dealings with these matters was deducted by him from the total fees charged to the client.
- [19] Mr Giles then turned to the disbursements. Rather than attempt to identify those disbursements associated with the severed matters (which, in the case of photocopies,

for example, would have been a daunting if not impossible task) he simply reduced the disbursements charged the client in each account by the same percentage that the severed time bore to the actual account. So, for example, if the account had been reduced by 9% as a result of his severance of fees in respect of services not related to the main action, he simply reduced the disbursements by the same percentage.

- [20] Mr Giles then calculated GST and HST by applying the appropriate percentages to the fees and disbursements that he had calculated were related to the main action.
- [21] Finally, Mr Giles produced a table with several columns. The columns, running from left to right, were labelled as follows:
- a. [Total] Time Docketed in Dollars;
 - b. Total Fees;
 - c. Total Fees This Action;
 - d. Total Disbursements;
 - e. Total Disbursements This Action;
 - f. Total GST/HST;
 - g. Total GST/HST This Action;
 - h. Totals Billed to Client This Action.
- [22] Mr Giles inserted the figures as calculated in the manner above into each of the columns for each account.
- [23] I should note that the actual fees in respect of the actual services that were severed as being unrelated were not specifically identified by Mr Giles in the Notice of Taxation; or in the materials filed with the court (and provided to Mr Lienux). Only the final figure that resulted after Mr Giles had performed this exercise was provided.
- [24] Mr Lienux's position was that the number of "excluded" services should be much larger than that proposed by Mr Parrish and Mr Giles. He filed a list of 27 objections to particular types of entries that he said were not properly part of the account to be taxed by me. (Some of these items or objections overlapped each other.) Mr Lienux indicated to me that he had reviewed the three volumes of accounts and dockets filed by the solicitors for Mr Campbell; and that as a result of that review had been able to identify these particular areas of objection. However, he had not provided a list of the particular items or dockets or services to which he took exception. Instead, he proposed to go through each of the dockets, item by item and page by page.
- [25] This approach did not strike me as particularly apt, given the number of documents filed; and given the concession that some parts of the accounts which had been submitted were not in fact properly taxable as part of Justice Hood's order. It also seemed to me

that an attempt should be made to streamline the process by determining, before the examination to be undertaken by Mr Lienaux, which services should or should not be included in the account to be taxed under the order of Justice Hood. There would be little point in taxing services which were determined to be unrelated at the end of the day.

- [26] I accordingly heard submissions from both Mr Parrish and Mr Lienaux as to the 27 items or categories listed by Mr Lienaux. The items, and my rulings on them, are set out below.
- [27] Before doing that, I also set out my understanding of my jurisdiction, both as a taxing officer and on the taxation of a solicitor and client award of costs.

Jurisdiction

- [28] Under the *Barristers and Solicitors Act* (“BSA”) both adjudicators of the Small Claims Court of Nova Scotia, and judges of the Supreme Court of Nova Scotia, have statutory jurisdiction to tax (that is, to assess) “[a]ny bill for fees, costs, charges or disbursements:” *Barristers and Solicitors Act*, RSNS 1989, c.30, s.42 (“BSA”), as amended by the *Justice Administration Admendment (1999) Act*, SNS 1999 (2nd Session), c.8, s.3.
- [29] Where the amount in issue is in excess of the Small Claim’s Court monetary jurisdiction (which is currently \$10,000) a taxing officer only has the jurisdiction to assess the reasonableness of the costs being claimed. He or she does not have the jurisdiction to decide a party’s *liability* to pay those costs. It is important to bear this distinction in mind in the case at bar. Here the overall liability to pay solicitor and client costs has already been determined by the order of Justice Hood. However, as discussed below, the defendants may not as a matter of law be liable to pay some particular parts of the bill of costs to be taxed by me. Once I tax those costs the parties must argue the issue of liability before a justice of the Supreme Court.
- [30] The intent of an award of solicitor and client costs against a party is to provide the successful party with “complete indemnification for all costs (fees and disbursements) reasonably incurred in the course of prosecuting or defending th eaction 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:” *Apotex Inc v. Egis Pharmaceuticals* (1991) 4 OR (3d) 321 (GD), per Henry, J at p.325; *Van Bork v. Van Bork* [1994] OJ No. 3408 (GD) at ¶ 5-6.
- [31] In other words, a person who has the benefit of such an order is to receive from the party against whom the order is made “payment for all costs relating to the litigation that ... [the former’s] solicitor could properly ... [have asked him or her] to pay:” *Mintz v. Mintz* (1983) 43 OR (2d) 789 (HCJ), per Trainor, J.

- [32] A taxing officer is obligated to tax a solicitor and client costs award as though his or her client were the one resisting the bill: *Harwood v. Harwood* [1998] AJ No. 217 (Taxing Officer); aff'd [1998] AJ No. 296 (QB). In other words, the defendants here are entitled to raise any objection that the client could raise to the "reasonableness" of the charges on a taxation.
- [33] There are of course certain distinctions between a client who undergoes a solicitor and client taxation, and a party who has been ordered to pay another party's solicitor and client costs. One such distinction occurs with respect to charges in respect of unreasonable steps that a client insisted be taken. In such a case, the resulting charges might be "reasonable" if the client was the one expected to pay; but not if the other party were expected to pay: *Magee v. Trustees RCSS Ottawa* (1962) 32 DLR (2d) 162 (Ont HC) per McRuer, CJHC at pp.165-66. Similarly, a party charged with another's solicitor and client costs cannot be expected to pay in respect of costs and disbursements incurred *before* the action in which the order is made is commenced: see *Gordon's Law of Costs* (1884) at pp.187-88, cited in *Magee, ibid.*, at p.163.
- [34] In other words, a person who has the benefit of such an order is to receive from the party against whom the order is made "payment for all costs relating to the litigation that ... [the former's] solicitor could properly ... [have asked him or her] to pay:" *Mintz v. Mintz* (1983) 43 OR (2d) 789 (HCJ), per Trainor, J.
- [35] Accordingly, and notwithstanding the punitive elements that surround an award of solicitor and client costs, the party being ordered to pay is still entitled to advance the same complaints; and to raise the same concerns; that a client would have been able to raise on a taxation. Hence the same issues with respect to quantum will be before the taxing officer, and will include such matters as:
- a. The number of hours docketed in relation to the work done;
 - b. The experience and expertise of the solicitors doing the work;
 - c. The appropriate hourly rate relative to the difficulty of the task and the experience of the solicitor;
 - d. Whether there has been duplication of effort;
 - e. The accuracy of the advice;
 - f. The validity of disbursements, particularly the accounts of experts;
 - g. The necessity of legal proceedings;
 - h. Whether meetings between the solicitor and client and others were unduly protracted, assuming they were necessary;
 - i. Any agreement between solicitor and client as to legal fees; and

- j. Payments made by the client on account of costs: *Mintz v. Mintz* (1983) 43 OR (2d) 789 (HCJ).
- [36] The “reasonableness” of the fee, cost, charge or disbursement is also to be determined “having regard to:
- a. The nature, importance and urgency of the matters involved;
 - b. The circumstances and interest of the person by whom the costs are payable;
 - c. The fund out of which they are payable;
 - d. The general conduct and costs of the proceeding;
 - e. The skill, labour and responsibility involved; and
 - f. All other circumstances, including the contingencies involved: CPR 63.16(1).
- [37] In *Cohen v. Kealey & Blaney* [1985] OJ No. 160 (CA) the court noted that the considerations “normally applicable” to the taxation of a solicitor’s account included “the time expended by the solicitor, the legal complexity of the matters to be dealt with, the degree of responsibility assumed by the solicitor, the monetary value of the matters in issue, the importance of the matter to the client, the degree of skill and competence demonstrated by the solicitor, the results achieved, the ability of the client to pay and the client’s expectation as to the amount of the fee.”
- [38] The Court of Appeal in *Lindsay v. Stewart, MacKeen & Covert* [1988] NSJ No. 9 (CA) set out a number of principles that should govern the taxation of a solicitor’s bill, as follows:
- a. The provisions of CPR 63.16(1) and s.42 and s.43 of the *Barristers and Solicitors Act* were “primarily for the protection of the client and must be enforced;”
 - b. Such protection is not ensured by a “cursory examination” of the solicitor’s bill;
 - c. The “ultimate test” in all cases, even where there is an express agreement regarding the basis of remuneration, is whether the account is “reasonable;” and
 - d. Any suggestion that a lawyer “may charge what the traffic will bear is contrary” to that principle.
- [39] CPR 63.33(1) provides that the taxing officer “shall not allow the costs of any proceedings:
- a. Unnecessarily taken;
 - b. Not calculated to advance the interests of the party on whose behalf the proceedings were taken;
 - c. Incurred through overcaution or mistake;

d. That do not appear to have been necessary or proper for the attainment of justice or defending the rights of the party.

[40] The application of these principles means that a taxing officer's assessment is not restricted to determining whether the work billed was actually performed. He or she may also consider "the fruits of professional labour as it relates to the benefit achieved by the client:" *Tannous v. Halifax (City)* [1995] NSJ No. 422 (TD), per Goofellow, J at ¶ 24.

[41] I now turn to the preliminary objections raised by Mr Lienaux in his response to the Notice of Taxation.

Item 1: Time and Disbursements Related to Foreclosure action by Adelaide Capital Corporation

[42] In my view matters relating to a foreclosure, though they may overlap some of the issues related to the main action, are outside the scope of an account in the main action. They should not be included in the account placed before me on a solicitor and client taxation.

Items 2 & 3: Time and Disbursements Related to Mortgage Actions (or Assignments) by the TD Bank

[43] It was conceded by the solicitors for Mr Campbell that time and disbursements related to these matters should not be part of the account to be taxed. Indeed, some attempt had already been made (as noted above) to remove these amounts from the account.

Item 4: Time and Disbursements Related to Assignment of Mr Lienaux's Rights Against Mr Campbell to Mr Campbell by the Trustee in Bankruptcy for Mr Lienaux

[44] As noted above, Mr Lienaux was originally a defendant. He participated in and was a party to the counterclaim. When he entered bankruptcy his claim against Mr C became part of his estate in bankruptcy. I considered Mr C's acquisition of those rights from the trustee in bankruptcy to be a valid part of his defence in the main action, and for that reason should be part of the account to be taxed.

Item 5: Time and Disbursements Related to Mechanic's Lien Claims

[45] I was of the view that such time and disbursements could not be related to the matters dealt with in the main action, and so should not be part of the account to be taxed.

Item 6: Time and Disbursements Related to An Application to Remove Mr Lienaux From Representing SFMD

- [46] This and a number of other items (as noted below) all arise out of the same general submission on the part of Mr Lienaux.
- [47] As I have already noted, I was advised by counsel that the main action saw a large number of interlocutory applications, many of which were appealed. It is my understanding that on many (if not all) of these applications the solicitors for Mr Campbell asked for solicitor and client costs. Costs were awarded in these applications, against the defendants, but only on a party and party basis. The costs were fixed in various amounts and were payable by the defendants to Mr Campbell.
- [48] The question then becomes whether there is anything left for me to tax in respect of the services surrounding such applications; or whether the costs orders have predetermined what can and cannot be allowed in respect of those applications.
- [49] Mr Lienaux says that the fact that the orders were made on a party and party basis precludes any further award in respect of those applications. The matter is *res judicata*.
- [50] The solicitors for Mr Campbell acknowledged that they could not ignore these awards. They say that a credit equal to the total of these cost awards will or should be granted. However, they say that the fact that awards were made on a party and party basis does not prevent them from asking for full indemnity in respect of those applications (subject to that credit).
- [51] Following argument, and on the understanding that all the awards had been made against the defendants on a party and party basis; and without the benefit of any authorities from counsel on either side; I ruled that a party and party award against the defendants did not preclude a subsequent taxation, on a solicitor and client basis, of awards in respect of those applications.
- [52] I also indicated that the fact that the fees and services in respect of such applications were to be considered by me should not be taken as an indication that their reasonableness could not be challenged. Rather, it was simply to say that I was prepared to review them and to assess their reasonableness.
- [53] I hope to make myself clear with the following example. Legal fees of \$10,000 were incurred by the plaintiff in respect of a particular application. Party and party costs were ordered against the defendants, fixed in the amount of \$3,000. Following taxation on a solicitor and client basis, the "reasonable" fees are set at \$7,500. In my view, that assessment is binding on the parties (subject to their right of appeal). However, the question of whether the defendants are liable to pay that \$7,500 (subject to a credit of \$3,000); or whether the earlier order of party and party costs relieves them of such liability (whether on the grounds of *res judicata* or otherwise) is outside the scope of my jurisdiction. It is a matter to be determined by a justice of the Supreme Court.
- [54] Having said this, I should also note that I have some concern about whether or not my assessment can be binding without a ruling from the Court as to whether there is a binding *liability or obligation* on the part of the defendants to pay solicitor and client costs associated with the services rendered on such applications, where they have already received the benefit of a costs order.

- [55] I note in this regard the decision in *Simone v. Toronto Sun Publishing Ltd* [1979] OJ No. 3141 (Ont SC, Taxing Officer). This was an action for libel arising out of an article published by the defendant. On an unopposed motion for judgment an order for solicitor and client costs had been made against the defendant. Taxing Officer Sedgwick assessed those costs, and was of the view that he had to exclude from the solicitor and client bill of costs “all of the items and matters concerned with those interlocutory motions, and appeals therefrom, wherein the costs of the motions and appeals were either awarded to the defendants or where no costs were awarded:” see ¶ 4.
- [56] In coming to this conclusion Sedgwick, TO relied on the early decisions of *McDonald v. Crites* (1906) 7 OWR 795 and *Dickerson v. Radcliffe* (1900) 19 PR 223.
- [57] From these decisions it would appear that a party who has been awarded solicitor and client costs at trial may not be able to obtain costs in respect of interlocutory applications which resulted in either in costs orders *against* him or her; or (which amount to the same thing) express orders of “no costs.” This principle may not apply to a situation (as I understand the case to be here) where a party obtains a party and party award of costs on an application, and then obtains a solicitor and client award at the conclusion of the action.
- [58] A decision on this point is beyond my jurisdiction. I can assess whether the solicitor and client costs claimed in respect of those interlocutory applications are “reasonable;” but whether the defendants here are in fact liable to pay those “reasonable” costs is for a judge of the Supreme Court.

Item 7: Time and Disbursements in Respect of Monitoring the Bankruptcy of Mr Lienaus

- [59] I am of the view that these charges are not properly part of the costs award in respect of this action and should not be included in the bill of costs to be taxed.

Items 8, 10, 11, 13, 14, 21, 22, 23: Time and Disbursements in Respect of Various Applications (and Appeals Therefrom) During the Course of the Main Action

- [60] All of these items pertained to various interlocutory applications made by either party. The actual Notices of Application were not before me, but I understood from counsel that they were all made during and in the course of this litigation. Some of the decisions were appealed. As discussed in respect of item 6, I understand from counsel that in all these applications awards of party and party costs were made against the defendants. In some cases solicitor and clients costs had been requested.
- [61] I was of the view, for the same reasons advanced under item 6, that I could assess the reasonableness of these costs; but that any decision on my part can not determine the liability of the defendants to pay such costs as taxed.

Item 9: Time and Disbursements Relating to Foreclosure on Mortgages on the Residence of Mr Lienaux and Mrs Turner-Lienaux

[62] Mr Parish conceded during his submissions that such charges might not properly be part of the assessment. I was of the view that there were not, since any foreclosure proceedings appear to be separate and apart from the within action.

Item 12: Time and Disbursements Relating to Claims Against Mr Campbell for Professional Negligence in his Capacity as a Structural Engineer, which Claims Were Settled Without Costs

[63] Mr Lienaux said during his submissions that these matters related to the within action. If they do, then (for the reasons advanced in item 6) they ought to be included. If, on the other hand, they related to an entirely separate action, then they ought not to be part of the bill of costs to be taxed by me.

Items 15, 16 and 17: Time and Disbursements Related to Complaints Against Mr Campbell Which Were Lodged with the Nova Scotia Barrister's Society; the Association of Professional Engineers of Nova Scotia; and the Halifax Regional Police

[64] These matters are outside the scope of the action, and should not be part of the bill of costs to be taxed by me.

Items 18 and 19: Time and Disbursements Relating to An Application by Mr Lienaux and Mrs Turner-Lienaux Against the Toronto Dominion Bank; and in Respect of the Mortgage Actions

[65] Mr Parish conceded that these services were not properly part of the bill of costs to be taxed. He indicated that Mr Giles had already made an attempt to remove them, in the manner discussed above.

Item 20: Time and Disbursements Relating to An Action Between GEM Construction and SFMD

[66] On the face of it, such services would appear to be outside the scope of the within action and so should not be part of the bill of costs to be taxed.

Item 24: Inclusion of HST

[67] Mr Lienaux takes the position that on the law the defendants are not liable to pay any HST that Mr Campbell had to pay in respect of his legal accounts. No caselaw was cited to me, although I am aware that there is an issue.

[68] In my view, for reasons similar to those discussed under item 6, it is beyond my jurisdiction to decide whether the defendants are liable to reimburse Mr Campbell for any HST he has incurred. I can only determine whether the HST is reasonable.

Items 25, 26 and 27: Time and Disbursements Respecting the Conduct of Mr Campbell's Counsel Prior to and at Trial

[69] These items all appear to pertain to the conduct of Mr Campbell's counsel. The assessment of such conduct is within my jurisdiction, since that assessment is a necessary part of determining whether the charge is reasonable: see, for e.g., CPR 63.16(1).

[70] Mr Lienaus is entitled to challenge the charges outlined in the bill as part of this taxation.

Procedural Matters

[71] Having made the above preliminary determinations respecting the items objected to by Mr Lienaus, I then proceeded to procedural matters.

[72] First, I directed that the solicitors for the plaintiff were to provide Mr Lienaus with an amended Bill of Costs (that is, an amended version of Exhibits 1-3). They were to indicate on the accounts which charges for time and disbursements:

- a. they had already severed, as discussed above; and
- b. which they severed as a result of the reasons set out above under the various items of objection.

[73] This amended list is to be delivered to Mr Lienaus on or before December 14, 2001.

[74] Mr Lienaus is then to identify to the solicitors for Mr Campbell:

- a. what other items he says fall within the items that should be excluded (as noted above) and why; and
- b. what time and disbursements he says are unreasonable and why.

[75] He is to deliver this reply on or before January 11, 2002.

[76] The purpose of this ruling is twofold:

- a. to enable each side to know the case they have to meet; and
- b. to streamline the taxation process by enabling, if possible, prior agreement in respect of some or all of the various charges for time and disbursements.

[77] The taxation will then continue before me on February 1, 2002, or such other time as counsel may arrange.

Dated at Halifax)
this day of)

December, 2001.)

) ADJUDICATOR
) W. Augustus Richardson

Original Court File
Copy Claimant(s)
Copy Defendant(s)