SMALL CLAIMS COURT OF NOVA SCOTIA
Citation: *Washington, Mahody v. MacLennan*, 2024 NSSM 1

Date: 20240107
Docket: 525246
Registry: Halifax

Between:

Washington and Mahody

Applicant

v.

Thania MacLennan

Respondent

Adjudicator:	Darrell Pink
Heard:	December 13, 2023, and January 4, 2024, in Halifax, Nova Scotia
Decision:	January 7, 2024
Counsel:	Christine Murray for the Applicant Meridith MacLennan for the Respondent

By the Court:

Introduction

[1] The Applicant is a law firm. It will be called the ‘firm’ or ‘law firm.’ The Respondent was a client of the firm and will be called the ‘client.’ Throughout the time discussed in these reasons, the client was assisted by her sister, Meredith, who is a lawyer in Ontario. Meridith did not act as counsel but aided her sister with advice, support and guidance. Most discussions between the client and her law firm involved both Thania and Meridith. This matter involves the taxation of the firm’s accounts, relating to its representation of the client in a personal injury matter.

[2] The evidence of the firm, in support of its account, is an affidavit of Jamie Tax, an associate lawyer with the firm. The affidavit and exhibits are called ‘Firm’s Exhibit Book.’ Ms. Tax also testified. The evidence of the client was given by Thania MacLennan and was supported by the ‘Client’s Exhibit Book.’

Issues

[3] The client asserts the retainer agreement with the firm required it to provide an opinion on the quantum of her claim for a fixed fee of $10,000.00 and that no

other fees were payable until that work was done. Given this position, the issues to be determined on this taxation are:

a. Did the retainer agreement between the parties require the firm to assess the quantum of the client's damages for a fee of $10,000.00? Was it necessary to complete that task before undertaking other work on the file?

b. If not, what are the fair and reasonable fees the firm can charge for the legal services performed for the client?

The Firm's Accounts

[4] The firm's outstanding account [1] is for $113,785.63. Charges for legal services invoiced by the firm are:

a. Invoice 13489 – January 31, 2017 - $6325.37 - paid.
b. Invoice 16161 – June 9, 2020 - $7256.89 - paid.
c. Invoice 18352 – April 28, 2023 - $ 113,785.63

for a total of $ 127,367.89. The client has paid invoices 13489 and 16161 totaling $13,582,26. It has reduced its claim for invoice 18352 to 75% of the outstanding amount or $85, 339.22. On its own the firm has compromised its claim to this

[1] Firm Exhibit Book – Tab Z

lesser amount. In assessing the account, the total charges sought for legal services will be considered, namely $98,921.48, which is the sum of the first and second invoices plus the outstanding third invoice. The firm holds $5000.00 in its trust account. This credit will be applied against the sum fixed on this taxation.

The Legal Services Provided

[5] The client was injured in a motor vehicle accident on November 24, 2011, when the vehicle she was driving was struck by a snowplough operated by an employee of the Province of Nova Scotia. She suffered a traumatic brain injury, which affected her ability and functioning in a range of activities. Her personality has changed. She has had behavioral issues since the accident.

[6] She retained a lawyer in Kentville, who acted for her between 2012 and 2015. In 2016 her file was transferred to a lawyer in Dartmouth.

[7] For reasons not relevant to this matter, in 2016 the client sought alternate counsel. Early that year Meridith discussed a retainer with a senior lawyer at the law firm, but nothing came of that. In November 2016, the client contacted Darlene Jamieson Q.C., a litigator at the firm, and a meeting to discuss the possibility of the firm taking on her file was scheduled for November 16, 2016. Following that meeting, the firm agreed to represent the client.

[8] The Kentville lawyer had commenced an action against the Province but had not done so properly. The claim was considered a nullity. On an urgent basis that claim had to be abandoned and a new action started. An Order of the Supreme Court of Nova Scotia extinguished the initial action and allowed a new one to be commenced. Urgency was created by the *Limitations of Actions Act* which required an action to be started by November 24, 2016.

[9] On November 17, 2016, Ms. Jamieson sent a retainer letter to the client [2]. It addressed these items:

a. A retainer to act for the client in a claim against the Province;
b. The retainer was to be on an 'hourly basis rather than a contingency fee basis;'
c. $5000 was deposited in trust, which sum will be replenished from time to time
d. The firm was to contact counsel for the Province regarding the action that had been improperly commenced and a new Notice Of Action and Statements of Claim was to be filed;
e. **The firm was to provide an opinion 'as to the quantum of your claim';**
f. Hourly rates for lawyers and other staff working on the file are outlined;
g. The prospect of transitioning to a contingency fee arrangement is addressed: 'Finally, we understand you may wish to revisit the issue of your retainer and the possibility of a contingency fee agreement after you have been provided with an assessment of your personal injury claim. We can discuss that in due course;'
h. A notice of change of solicitor was to be filed. [Emphasis added]

[10] Ms. Jamieson's letter outlined the activities a lawyer would undertake on receipt of a file where there were immediate needs which had to be addressed. Though not detailed, the retainer addressed the full extent of the legal work required to advance the client's 'claim against the Province' while focusing on the

[2] Firm's exhibit book – Tab A

immediate items to be undertaken. The retainer covered the full scope of the representation for a client in a personal injury file.

[11] The client testified there were discussions about the firm agreeing to limit its work and to charge her $10,000.00 for an assessment to quantify her claim. Her former lawyers had not done that. She had lost her career. Her priority was to determine what compensation she might receive.

[12] The November 17 letter does not mention a $10,000.00 sum. The client says the reference to a $5,000.00 retainer deposit, and a subsequent deposit of the same amount, establishes the agreement to limit fees to $10,000.00 until the firm gave its opinion on the quantum of her claim.

[13] The client maintains her position regarding a $10,000.00 limit, though she understood there were procedural hurdles and work to be done immediately to salvage her claim.

[14] The client expected an assessment of her damage claim at the outset of the file and that this would be provided early on. She saw this as vital, especially given her experience with other law firms. One made a serious error that nearly cost the client her claim. Five years had passed since her accident. She had seen dozens of

health care providers. She felt the firm had to give her an estimate of a likely outcome from the litigation and that this would be done for $10,000.00.

[15] The firm immediately did what had to be done to preserve the client's claim. On February 8, 2017, it sent a reporting letter and invoice to the client [3]. The letter noted the work to 'deal fully with the limitations issue and preserve your right of action was more extensive than anticipated.' The invoice reflected fees of $9,938.50. The firm discounted its fees to $5,000.00, added HST and disbursements incurred for a total of $6,325.37. The account was paid from the $5,000.00 held in trust and a cheque for the balance from the client. The letter requested an additional $5,000.00 to be deposited to its trust account.

[16] The letter from the firm did not refer to an initial $10,000.00 fee agreement. There was no written communication from the client that refers to an agreement that the firm was to provide its opinion for $10,000.00. The client's payment of the balance of the initial account, which is not related to provision of a quantum, and her deposit of an additional $5,000.00 without referring to its limited purpose, are in keeping with the retainer letter – initial work needed to be done to salvage the

[3] Client's Exhibit Book – Tab 2

claim, material had to be reviewed, the client will replenish funds held in trust and an assessment will be provided to the client.

[17] Tammy Manning, an associate at the firm, did the bulk of the work on the file. Ms. Jamieson was elevated to the Supreme Court of Nova Scotia on November 30, 2018. Ms. Manning became the responsible lawyer for the file. Ms. Manning did not provide evidence in support of the firm's account.

[18] There were discussions between the firm and the client about changing the fee arrangement from an hourly to a contingent basis. The client was adamant she did not wish to do so. On January 24, 2018 [4], Ms. Manning spoke to the client and Meridith. It was agreed additional expert evidence was required. An actuary and a psychologist would be retained. No decision was made on retention of a physical medicine specialist. Fees were discussed. Ms. Manning advised a bill would be forthcoming and the $5,000.00 in trust would be applied to it. She noted the value of the work in progress significantly exceeded that sum. [5]

[19] The bill for services was not forthcoming as promised. It was not sent until November 16, 2018, when Ms. Jamieson wrote the client and enclosed an invoice for the $5,000.00 held in trust with 'a breakdown of the fees to date'. Fees,

[4] Firm Exhibit Book – Tab L
[5]

disbursements and HST since February 2017, the date of the previous invoice, totaled $43,447.64. The client was not asked to pay this sum nor to replenish the trust account.

[20] I note parenthetically the firm's invoice 18252, the subject of this taxation, shows that $5,000.00 held in trust has been applied to pay the client's bill. The firm is not permitted to apply funds from its trust account to pay an account unless the account has been brought to the client's attention [6]. I consider the funs to still be held in trust by the firm.

[21] There is no evidence on how the billing for this file was managed. By late 2018, the firm had incurred significant costs without keeping the client informed of them or requiring the client to deposit further funds. The client resisted the firm's efforts to transition to a contingency fee. Evidence from the firm was that it was not its practice to carry the costs of a personal injury file without a contingency fee agreement. It advised the client of income tax implications for the firm, but that did not persuade her to change her decision about the basis for the billing arrangement.

[22] In 2019, work on the file advanced slowly. It took months to arrange appointments with experts and to engage with them. The bulk of the work, as is

[6] Nova Scotia Barristers' Society Regulation 10.3.4

apparent from the invoice, relates to dealing with various experts and the Independent Medical Examination arranged by the Defendant. The client felt she was in the dark about the progress of her file.

[23] Extensive work was done by Ms. Manning to review and analyze material in the file. The evidence demonstrates the extent of her review [7] and the nature of the work done. In addition to advancing the personal injury claim, the firm engaged with Section B insurance, government authorities and the long term disability insurer, on whose behalf a subrogated claim was advanced.

[24] By the end of 2019, the client felt there had not been sufficient progress on her file. On January 16, 2020 [8], she sent a strongly worded and passionate email to Ms. Manning. She noted how her injury ruled her life, affected her relationships with her family and the anxiety and depression she suffered, especially from not knowing what her claim was worth, was causing her considerable stress. She wanted assurances the firm was committed to advancing her claim.

[25] A lengthy settlement proposal was developed [9] in January 2020 (revised in April 2020), but no dollar value for her damages was provided to the client. In

[7] Firm Exhibit Book – Tab H – Summary of File Content (March 9, 2017), Tab J – TO do list (April 10, 2017, updated Jan. 25, 2018) and Tab I – Summary of Medical Documentation (June 22, 2017)
[8] Client Exhibit Book – Tab 6
[9] Firm Exhibit Book – Tab R and Tab S

April, the firm refined its approach to settlement. Its draft letter included elements of a damages that could amount to a claim of over $1.6 million. The correspondence highlights the weaknesses or the ‘medical evidence that will reduce your claim’. Ms. Manning does not provide the client with her opinion on the outcome or a range of damages that might be awarded.

[26] At the taxation hearing, the firm rationalized its failure to give an opinion by noting two areas of expert evidence that were not yet finalized. The actuary assessing the value of loss of future earnings and cost of future care, had not completed her work. An additional medical expert to address the opinion of the Defendant’s lead expert might have been required, but had not been retained. Though additional and final opinion evidence might have been necessary for trial, given the amount of work that had been done and the material that had been reviewed and given the client’s situation and her clear expectation the firm would provide its advice on quantum (it was now almost eight years since the accident), the firm should have given the client its advice.

[27] The firm’s failure to provide the client with its advice on quantum contributed to a breakdown in the relationship between the client and the firm. The client continued to press for a number so she would know what to expect. Ms. Manning prevaricated.

[28] The client continued to ask for the assessment of quantum, or disagreed with the firm's approach to quantification. On January 17, 2020, in a lengthy email to the firm the client expressed her dissatisfaction and a degree of desperation: 'I truly am losing confidence that my best interest is at the fore front of anyone's thoughts. … I need to know that my team is working with and for me and I truly don't feel that I have that at this point.'

[29] Two months later on March 19, 2020 [10], Ms. Manning addressed several issues including 'reports of lack of confidence in counsel.'

[30] Ms. Manning appeared to resent comments made by the client, especially those made to third parties and the pressure from the client to 'show me what you have accomplished.' She suggested the client should seek new counsel. Ms. Manning, who is no longer associated with the firm.

[31] My conclusions regarding the breakdown of the relationship and the client's profound disappointment with the lack of progress on her file are based on the client's testimony and the material provided by the firm, in particular the letters of March 19 and April 29,2020, where Ms. Manning states:

> I have repeatedly indicated that the alleged loss quantification in the draft proposal does not reflect our opinion on the value of your claim, in light of the

[10] Firm's Exhibit Book – Tab T

> report provided by Dr. Koshi. For instance, Jessie Gmeiner's opinion assumes that you are totally disabled and that such disability is 100% related to the accident. Dr. Koshi's report seriously undermines that assumption.
>
> It is my firmly held view that if Dr. Koshi's report is accepted by a Trial Judge the monetary damages will be less than $500,000. To date you have opposed my loss valuation position, and at times expressed a lack of confidence in my performance…..I am simply not able to continue representation if our views are so misaligned.

[32] The client testified about discussions on how to address the problematic medical evidence of Dr. Koshi and how his evidence had been rejected in at least one other case. There was no evidence of efforts by the firm to countermand Dr. Koshi's opinion through its own expert or to repair the relationship with the client.

[33] In June 2020, the client retained new counsel. The file was transferred with an agreement that if the firm's outstanding disbursements were paid (Invoice 16161), the firm's legal fees would be addressed after the accident claim was resolved.

[34] With new counsel, who benefitted from the work by the firm, an additional medical expert opinion was obtained, and the matter was resolved. The client's damage award exceeded $850,000.00.

[35] Based on the November 17, 2016, retainer letter and the initial billing from the firm in February 2017, even though the client believes the letter of February 8, 2017 confirms an agreement regarding the $10,000.00, I find the retainer

agreement did not include a provision to undertake an assessment of the quantum of the client's claim for $10,000.00. The retainer agreement stipulated work was to be done on an hourly basis, as opposed to a contingency fee basis. The full scope of legal work to pursue the client's claim had to be undertaken. That included a review of the materials compiled by previous counsel, obtaining additional opinion evidence and analyzing the jurisprudence to provide an opinion on the extent of the client's damage claim. The normal steps in litigation such as exchanging documents, discovery examinations and other steps to prepare for trial were also required. In February 2017, Ms. Jamieson confirmed that an assessment would be prepared but her commitment to do so was not tied to any agreement on fees.

Findings Re Retainer

[36] The firm agreed an early damage assessment was a priority. Reading the retainer letter as a whole, it is clear the initial analysis was to be done in the context of advancing the client's claim through litigation. The compilation of existing evidence, both factual and expert opinions, the identification of additional evidence and the litigation processes to advance the claim were required by the retainer.

Reasonableness of the Firm's Account

[37] The authority of the Small Claims Court to review lawyers' accounts is based on a number of statutory provisions.

[38] Section 9A of the *Small Claims Court Act*:

> 9A (1) An adjudicator has all the powers that were exercised by taxing masters appointed pursuant to the Taxing Masters Act immediately before the repeal of that Act, and may carry out any taxations of fees, costs, charges or disbursements that a taxing master had jurisdiction to perform pursuant to any enactment or rule.

[39] Taxation or assessment of fees is done in accordance with the *Legal Profession Act* [11] and the Code of Professional Conduct of the Nova Scotia Barristers' Society [12] and in certain matters, under Rule 77.13 [13] of the Civil Procedure Rules. It is unnecessary to review if the fees charged complied with the CPR requirements as the firm did not function as counsel before the Supreme Court and none of the fees relate to discovery or trial work. An analysis under the CPRs would not result in a different outcome, so I will limit my consideration to the requirements of the Code.

[40] The governing provisions of the Code are in Rule 3.6:

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[11] **Account recoverable** – s. 66. A lawyer may sue to recover the lawyer's reasonable and lawful account. 2004, c. 28, s. 66. **Taxation** s. 67 Notwithstanding any other enactment, a lawyer's account may be taxed by (a) an adjudicator; or (b) a judge.

[12] https://nsbs.org/legal-profession/code-of-professional-conduct/

[13] https://www.courts.ns.ca/operations/rules/civil-procedure-rules

Reasonable Fees and Disbursements

3.6-1 A lawyer must not charge or accept a fee or disbursement, including interest, unless it is fair and reasonable and has been disclosed in a timely fashion.

Commentary

[1] What is a fair and reasonable fee depends on such factors as:

(a) the time and effort required and spent;

(b) the difficulty of the matter and the importance of the matter to the client;

(c) whether special skill or service has been required and provided;

(d) the results obtained;

(e) fees authorized by statute or regulation;

(f) special circumstances, such as the postponement of payment, uncertainty of reward, or urgency;

(g) the likelihood, if made known to the client, that acceptance of the retainer will result in the lawyer's inability to accept other employment;

(h) any relevant agreement between the lawyer and the client;

(i) the experience and ability of the lawyer;

(j) any estimate or range of fees given by the lawyer; and

(k) the client's prior consent to the fee.

[41] The Code outlines the factors to be considered in assessing if the fee is fair and reasonable. In reviewing the firms accounts, I must consider those factors that are germane here. The Firm, in its submissions, suggests I should limit myself to the factors in 3.6-1(d) – results obtained, (a) – time and effort, (b) – difficulty, and (h) – agreement between the lawyer and client. I will address each factor in my review.

[42] Before addressing the individual factors, it bears repeating and reminding counsel it is a fiduciary relationship that is the foundation of what occurs between

a lawyer/law firm and a client. That duty manifests itself in the obligation of loyalty and to put the client's interests first. When the client is vulnerable or when her abilities are compromised by injury, the firm's obligations are heightened. A client like Ms. MacLennan depends on the firm and its expertise, for it is the firm that controls how the client's interests are pursued. Here, the client's claim was premised on her traumatic brain injury. Though there were issues of causation to be addressed in the litigation, there was no doubt the client was anxious; she was at times depressed; she had lost her career; her financial circumstances were difficult; and she needed the financial compensation from the accident to plan and manage her future. These facts were well known to the firm and should have determined how it communicated with and related to the client.

[43] The client's personal, psychological and emotional circumstances were known to the firm from its review of her medical records and from information provided by her and Meridith.

[44] Given what it knew, the obvious thing the firm should have done, since it was charging on an hourly basis, was to provide an estimate of the costs and fees that might be incurred, render regular accounts or updates on costs, and report

regularly on the status of the file. [14] Long gaps between updates to the client, a failure to provide interim accounts and failing to provide the client with an opinion, even if qualified, on her potential claim significantly undermined the relationship between the firm and the client and the value of the legal services they provided. Sometimes lawyers forget their clients are people with particular needs and expectations. The client believed her interests were not at the fore front. Based on the way the firm deal with her, that conclusion was reasonable.

[45] How the fiduciary obligation is fulfilled is nuanced based on the circumstances of the client. The lawyer-client relationship must be adapted to the needs and appropriate expectations of an individual client. My assessment is that on this file, though the quality of the work that was done was excellent, its value to the client was diminished by the firm's failure to effectively manage the relationship and to address promptly, or even at all, the client's legitimate expectations for information about the extent of her claim.

[46] I will now address the applicable factors stipulated in 3.6-1 of the Code.

a. ***the time and effort required and spent***

[14] See Code 3.2-1, Commentary 3

The firm's records show that extensive time was spent and there was considerable effort in reviewing the materials provided by prior counsel, assessing medical history, identifying and obtaining what additional expert evidence was required and developing an analysis that would allow settlement discussions. Noteworthy is that time was not expended to prepare for discovery other than to draft an Affidavit of Documents. Given that settlement was the primary strategy, time was not wasted on litigation process that would not advance resolution.

Subsequent counsel questioned the number of hours spent to review medical records and prepare the Affidavit [15] but there is nothing to show time spent for the work produced was not required.

I am satisfied the time spent was required to perform the tasks that were done.

b. ***the difficulty of the matter and the importance of the matter to the client***

As noted earlier, the file presented unique and urgent requirements when the firm was retained. Salvaging the claim was the priority and this was done effectively. But for the firm's work, the claim may have been lost.

[15] Client's Exhibit Book – Tab 9

The client's medical history was extensive and complicated. Given the main issue in assessing damages was whether the 2011 accident caused the client's existing limitations, a careful and detailed analysis of extensive and complex medical records was required. Supplementing the historical record with current information and opinion evidence was essential.

The client's claim was the most important thing for her, and its resolution was required to continue with her life. The file was difficult given the extent, complexity and the number of service providers who's work had to be evaluated and synthesized.

c. ***whether special skill or service has been required and provided***

This was a complex personal injury claim. From the outset it was clear the client wanted, and firm committed to provide, an assessment of the quantum she could expect. Evaluating and assessing a complex personal injury claim requires special skill. Providing understandable advice in the context of a complex file is a special legal service.

The firm did not provide the client with what she required more than anything else. Though considerable work was done, the firm failed to provide the special service the client needed, namely **its opinion on what the client could expect from the**

litigation. It came close, but never said to the client 'In our professional opinion, given these facts and these limitations, we believe a court would award damages between $xxx, xxx and $yyy, yyy." It was the firm's failure to do so, despite repeated requests from the client for this that lead to the breakdown in the lawyer-client relationship and the loss of confidence (to use Ms. Manning's words).

The provision of an opinion on quantum was the special service the client wanted and based on the special skills the firm committed to apply to the client's case in its retainer. It never met its obligations to do so.

d. ***the results obtained***

The product produced by the firm was summarized on invoice 18352. In addition to the initial work to save the claim, the firm preserved the client's other insurance entitlements, completed an extensive analysis of the client's medical records and prepared a draft settlement proposal that included a review of relevant evidence and case law. Because the firm was discharged before the case was settled, they cannot be credited for the outcome or result. The evidence neither supports nor detracts from a conclusion their work product was beneficial to the ultimate result.

e**.** ***any relevant agreement between the lawyer and the client***

The retainer agreement stipulates the firm will charge for its work on an hourly basis. Despite the firm's efforts to transition the file to a contingent fee arrangement, the client declined to do so.

Though the contract stipulates the basis for charging for legal fees, the determinant of the appropriateness of the hours spent and the fees charged is the results of this taxation process.

I am satisfied the hours spent were necessary given the work that was done.

f. ***the experience and ability of the lawyer***

The evidence did not address Ms. Manning's experience. Regarding her ability, it is clear she reviewed and summarized the materials in the file. She developed and advanced the firm's litigation strategy as it related to the need for expert evidence.

The evidence does not show that Ms. Manning kept the client fully informed on all necessary aspects of the file. There were no regular reporting letters, no interim billings and the client felt she was in the dark. By failing to provide the client with her assessment of the quantum of damages, she failed to demonstrate her ability to provide what was the client's most important requirement or expectation. The reason she failed to do so is not clear from the evidence provided by the firm. The

client was clear from the outset on what she needed. The firm's inability, through the responsible lawyer or otherwise, to provide its advice on quantum significantly undermines the value of the firm's legal services. The firms failure to manage the relationship in a manner that was mindful of the client's particular circumstances further minimized the value of the firm's work for.

[47] The approach to how one draws a conclusion on a final value for legal services has been considered by this Court on many occasions. See *Re Crummy and Wojtniak*, 2020 NSSC 377 and *Burchell MacDougall v. AM*, 2020 NSSM 7.

[48] I will now address the applicable factors stipulated in 3.6-1 of the Code.

[49] Adjudicator Richardson addresses the aspects of 'reasonableness' in *The Taxation of Legal Accounts in The Small Claims Court of Nova Scotia*.[16]

[50] My reading of the applicable jurisprudence makes it clear there is no formula to be applied in determining what is 'fair and reasonable' and setting or approving a fee that can be charged. I consider the following in fixing a fee which is fair and reasonable:

[1616] http://www.gusrichardson.com/wp-content/uploads/2009/07/The-Taxation-of-Legal-Accounts-in-the-Small-Claims-Court-CBA-20064.pdf

a. The firm did an extensive amount of work to advance the client's case. The work done and charged for in the first two invoices was appropriate and should not be disturbed in an analysis of the global fees charged.

b. The firm failed to appreciate the particular circumstances of the client and her need for ongoing information, certainty and regular accounting on her potential financial obligations. It pushed the client to transition to a contingency fee, when the outcome of the matter makes it clear that would not have been in the client's best interest.

c. The firm failed to meet its obligations under its retainer agreement to provide the client with its assessment of the quantum of the damages she might receive.

d. Failing to provide the client its opinion on quantum, lead to a breakdown of the lawyer-client relationship and caused the client to seek other counsel and incur the costs of doing so.

e. When the file was transferred there was considerable value in it for the successor lawyer. The analysis of the medical evidence and the draft settlement proposal would assist a lawyer taking over a file.

The successor lawyer obtained a new expert medical opinion when the firm had declined to do so.

f. There was value to the client in the work done with other insurers and benefit providers.

[51] The firm seeks $85, 339.22. I have determined the amounts previously paid by the client will not be disturbed. The fair and reasonable fee for the legal services provided by the firm, in the circumstances I have outlined above, are $45,000. The firm holds $5000 in trust, which may be applied to this amount. I decline to add any costs to this amount. A Certificate of Taxation will be prepared and circulated to the parties.

Darrell Pink, Small Claims Court Adjudicator