



No. T-365-92

**BETWEEN:**

MICHEL LAROSE,

Plaintiff,

**AND:**

HER MAJESTY THE QUEEN  
and  
MINISTER OF NATIONAL REVENUE,

Defendants.

**TAXATION OF COSTS - REASONS**

**M. LAMY**  
**TAXING OFFICER**

Pursuant to the order made by Richard Morneau, Prothonotary, on January 27, 1997, dismissing the plaintiff's action with costs for want of prosecution, an appointment was issued for costs to be taxed on April 25, 1997. At the request of the plaintiff, the hearing was postponed to April 30. On that date, Catherine Letellier was present for the defendants and Alain N. Tardif was present for the plaintiff.

Mr. Tardif stated that he did not intend to make submissions on behalf of Michel Larose since Mr. Larose had no further interest in this matter. Mr. Tardif explained that his client had made an assignment of property on October 14, 1992, under the *Bankruptcy and Insolvency Act*. Accordingly, he considers the defendants' costs to be recoverable from the Groupe Boudreau Richard Inc., which has been appointed trustee of the bankrupt's assets, and not from his client.

Having regard to the foregoing, I taxed the following items of Tariff B, column

III:

Item 2	-	Preparation and filing of defence (5 units)	\$500.00
Item 5	-	Preparation and filing of motion to dismiss (4 units)	\$400.00
Item 6	-	Appearance on the motion to dismiss on 09/12/96, 13/01/97 and 21/01/97 (2 units @ \$100/hour x 3 appearances)	\$600.00
Item 26	-	Taxation of costs on 25/04/97 and 30/04/97 (3 units)	\$300.00

Having regard to the evidence presented and to Ms. Letellier's submissions, the units requested for each item are granted. The sum of \$1,250.00 is allowed for fees, composed of \$1,200.00 for items 2, 5 and 26 and \$50.00 for the appearances on the motion to dismiss: 2 units @ \$100.00 x 3 appearances of 5 minutes each. The disbursements of \$686.12 for service, stenographic notes and the transcript are also accepted in that amount, since they are found to be reasonable.

The costs of the defendants are taxed in the amount of \$1,936.12 and a certificate will issue accordingly.

MONTRÉAL, QUEBEC, THIS 5th DAY OF MAY 1997.

SIGNED - SIGNÉ  
MICHELLE LAMY

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MICHELLE LAMY  
TAXING OFFICER

Certified true translation

C. Delon, LL.L.

*Federal Court of Canada*

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Court file No. T-365-92

BETWEEN

MICHEL LAROSE

Plaintiff

— *and* —

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-and-  
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**TAXATION OF COSTS - REASONS**

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FEDERAL COURT OF CANADA

NAMES OF COUNSEL AND SOLICITORS OF RECORD

**COURT FILE NO:**

T-365-92

**BETWEEN:**

MICHEL LAROSE,

Plaintiff,

v.

HER MAJESTY THE QUEEN

-and-

MINISTER OF NATIONAL REVENUE,

Defendants.

**PLACE OF TAXATION:**

Montréal, Quebec

**DATE OF TAXATION:**

April 30, 1997

**REASONS OF THE TAXING OFFICER, M. LAMY**

**DATE OF REASONS FOR TAXATION:**

May 5, 1997

**APPEARANCES:**

Alain N. Tardif

for the plaintiff

Catherine Letellier

for the defendants

**SOLICITORS OF RECORD:**

McCARTHY TÉTRAULT  
Montréal, Quebec

for the plaintiff

Catherine Letellier  
DEPARTMENT OF JUSTICE CANADA  
Montréal, Quebec

for the defendants