

**Date: 20071009**

**Docket: T-1163-05**

**Citation: 2007 FC 1042**

**BETWEEN:**

**M2 GROUP INC.**

**Applicant**

**and**

**HER MAJESTY THE QUEEN as represented by  
the CANADA REVENUE AGENCY**

**Respondents**

**ASSESSMENT OF COSTS - REASONS**

**Charles E. Stinson**  
**Assessment Officer**

[1] The Court dismissed this proceeding with costs. I issued a timetable for written disposition of the assessment of the Respondent's bill of costs.

[2] The Applicant 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 award of costs. The Respondent's bill of costs, presented at \$1,023.71, is assessed and allowed at \$1,383.71 (including 3 units under counsel fee item 26 for the assessment of costs).

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"Charles E. Stinson"  
Assessment Officer

**FEDERAL COURT**  
**SOLICITORS OF RECORD**

**DOCKET:** T-1163-05

**STYLE OF CAUSE:** M2 GROUP INC v. HMQ as represented by the CRA

**ASSESSMENT OF COSTS IN WRITING WITHOUT PERSONAL APPEARANCE OF THE PARTIES**

**REASONS FOR ASSESSMENT OF COSTS:** CHARLES E. STINSON

**DATED:** October 9, 2007

**WRITTEN REPRESENTATIONS:**

n/a FOR THE APPLICANT

Ms. Carla L. Lamash FOR THE RESPONDENT

**SOLICITORS OF RECORD:**

n/a FOR THE APPLICANT

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