

BLG and another v BLI and others
[2018] SGHC 86

Case Number : Bill of Costs No 189 of 2016 (Summons No 5386 of 2017)
Decision Date : 12 April 2018
Tribunal/Court : High Court
Coram : Lai Siu Chiu SJ
Counsel Name(s) : Edmund Eng, Jamal Siddique Peer and Cheryl Chong (Shook Lin & Bok LLP) for the applicants; Kelvin Poon Kin Mun and Alyssa Leong (Rajah & Tann Singapore LLP) for the first and second respondents; Lee Hwee Yenn Amanda (Tan Kok Quan Partnership) for the third respondent.
Parties : BLG — BLH — BLI — BLJ — BLK

Legal Profession – Bill of Costs

[LawNet Editorial Note: The appellants' appeal in Civil Appeal No 32 of 2018 was dismissed by the Court of Appeal on 24 January 2019 with no written grounds of decision rendered. The Court of Appeal found that the High Court did not err in the exercise of discretion.]

12 April 2018

Judgment reserved.

Lai Siu Chiu SJ:

Introduction

1 This review under Bill of Costs No 189 of 2016 relates all the way back to Originating Summons (Family) No 71 of 2011 ("the OS"). In the OS, two sisters namely BLG and BLH ("the applicants") applied to the State Courts for a declaration pursuant to s 20 of the Mental Capacity Act (Cap 177A, 2010 Rev Ed) ("the MCA application") that their sister BLK ("the third respondent") was unable to make decisions for herself relating to her property and affairs, and to appoint the applicants as deputies to act in relation to the third respondent's property and affairs.

2 The MCA application was opposed by the third respondent well as by BLI ("the first respondent") who is the third respondent's younger daughter and by BLJ ("the second respondent") who is the husband of the first respondent. Henceforth the first and second respondents will be referred to collectively as "the first two respondents".

3 The State Courts found that the third respondent lacked capacity and granted the MCA Application (see the decision of the senior district judge ("Senior District Judge") dated 11 December 2012 at [2012] SGDC 489).

4 Dissatisfied with the decision of the Senior District Judge, all three respondents appealed to the High Court in Registrars' Appeals Nos 223 of 2012 and 224 of 2012 ("the RAs"). The RAs were heard by this court and allowed, and the decision of the court below was set aside (see *Re BKR* [2013] 4 SLR 1257) ("*Re BKR*").

5 The applicants appealed to the Court of Appeal against the decision of this court in Civil Appeal No 27 of 2014. The appeal was allowed (see *Re BKR* [2015] 4 SLR 81) with costs reserved.

Subsequently, the Court of Appeal heard parties on costs. On 24 November 2015, the Court of Appeal made the following costs orders: [\[note: 1\]](#)

- (a) The first two respondents would be liable to pay the costs (taxed on an indemnity basis, unless indicated otherwise), in relation to the appeal and all proceedings below, including:
 - (i) costs to the applicants to be taxed on an indemnity basis if not agreed;
 - (ii) costs to the third respondent, including:
 - (A) solicitor-and-client costs between the third respondent and WongPartnership LLP to be determined after taxation of bill(s) of costs filed and/or to be filed by WongPartnership LLP and subject to any further directions by the Court;
 - (B) costs and expenses of the Public Trustee, acting as the third respondent's litigation representative; and
 - (C) costs of the Public Trustee's solicitors, Tan Kok Quan Partnership, to be determined after taxation on a solicitor-and-client basis of the bill of costs to be filed by Tan Kok Quan Partnership, if not agreed.

6 In compliance with the above order of the Court of Appeal, the applicants' solicitors prepared a bill of costs ("Original Bill of Costs") which included the following proceedings: [\[note: 2\]](#)

- (a) the OS;
- (b) the RAs;
- (c) Originating Summons No 959 of 2013 (applicants' application for leave to appeal to the Court of Appeal);
- (d) Civil Appeal No 27 of 2014 ("CA 27/2014");
- (e) Summons No 2971 of 2011 (applicants' application for service out of jurisdiction on the first two respondents in Hong Kong);
- (f) Summons No 19006 of 2011 (the third respondent's application to withdraw monies from her bank accounts for living, legal and medical expenses); and
- (g) Registrar's Appeal No 13 of 2012 (the third respondent's appeal against the Senior District Judge's decision making no order on Summons No 19006 of 2011).

I should add that the bill of costs that was taxed was an amended bill ("Amended Bill of Costs") dated 11 May 2017 for which the total costs figure for Section 1 in the Amended Bill, \$3.53m [\[note: 3\]](#) (rounded down), was less than the figure of \$4.67m in the Original Bill. [\[note: 4\]](#)

7 After a lengthy hearing spread over three months and six days in 2017, the Senior Assistant Registrar ("SAR") reduced the applicants' costs in Section 1 of the Amended Bill of Costs from \$3,530,226.65 to \$878,600.00 and Section 3 disbursements from \$665,165.39 to \$663,430.46. [\[note: 5\]](#) The total costs claimed by the applicants for Sections 1 and 3 amounted to \$4,194,392.04 and the

total amount allowed was \$1,542,030.46. [\[note: 6\]](#) A claim was made under Section 2 for \$20,066.67, but no costs were awarded. [\[note: 7\]](#)

8 Both parties were dissatisfied with the SAR's taxation of the Amended Bill of Costs. Consequently, the applicants filed Summons No 3183 of 2017 for review of Sections 1 and 2 costs while the first two respondents filed Summons No 3184 of 2017 for review of Section 3 costs. Before both taxation reviews could take place, the applicants filed Summons No 5386 of 2017 ("the applicants' summons") on 22 November 2017 praying for the following orders:

That the [first and second respondents] do produce to the Honourable Court and the [applicants] a document (or documents, if such a single document is not available) setting out a breakdown of the total number of hours spent by each of their lawyers arising from or in connection with the following proceedings, or from which such breakdown of the total number of hours may be derived and/or calculated

in relation to the proceedings set out in [6(a) to (g)].

9 The applicants' summons was heard and dismissed by this court on 27 November 2017. The applicants are dissatisfied with the dismissal and have, with this court's leave, filed an appeal (in Civil Appeal No 32 of 2018) against my decision.

The submissions

10 At the hearing, the court inquired of the applicants' counsel ("Mr Eng") his reason(s) for wanting to see the solicitor-and-client charges rendered by the first two respondents' solicitors. He informed the court that it was necessary and relevant for the taxation review(s) of the Amended Bill of Costs. In support of his arguments, Mr Eng cited O 59 of the Rules of Court (Cap 322, R 5, 1997 Rev Ed) ("the Rules of Court") for the non-exhaustive factors the court must take into account in the multifactorial approach to be taken in taxation. He also relied on the Court of Appeal's decisions in *Lin Jian Wei and another v Lim Eng Hock Peter* [2011] 3 SLR 1052 ("*Lin Jian Wei*") and *Likpin International Ltd v Swiber Holdings Ltd and another* [2016] 4 SLR 1079 ("*Likpin International*") as well as the High Court's decision in *Singapore Medical Council v Lim Mey Lee Susan* [2015] SGHC 129 ("*Susan Lim*").

11 To a further question from the court, Mr Eng clarified that he did not require to see the solicitors' bill(s) of the first two respondents; he only wanted a breakdown of the hours their solicitors said they spent on the proceedings. Mr Eng complained that while the applicants had complied with the requisite Supreme Court Practice Directions ("the PD") and filed a costs schedule before the Court of Appeal hearing, the first and second respondents had failed to do so in regard to the proceedings listed at [6] (save for CA 27/2014). Consequently, the court did not have a comparative schedule of costs to assist in the taxation and/or review of the Amended Bill of Costs.

12 Counsel for the first two respondents ("Mr Poon") in opposing the applicants' summons pointed out that apart from the first two respondents' solicitor-and-client bills, there were two other objective comparators the applicants had recourse to, namely Appendix G of O 59 and the costs schedule that the applicants' solicitors had themselves filed for CA 27/2014.

13 Mr Poon pointed out that at the taxation below, the applicants initially gave no breakdown of the hours spent by the applicants' solicitors or the tasks for the charges billed to enable the court to ascertain how the figure in the Amended Bill of Costs could have increased almost six-fold from the figure in their costs schedule. He submitted that the applicants' summons was a strategy to distract from the key question at stake – why was there such a vast discrepancy between the figure the

applicants informed the Court of Appeal was their costs (\$606,000) and the figure finally presented in the Amended Bill of Costs (\$3,530,226.65)?

14 Mr Poon informed the court that the applicants had made the same request to the SAR pursuant to O 59 r 13(d) of the Rules of Court. The SAR declined to order the first two respondents' solicitors to produce their solicitors-and-client bills. [\[note: 81\]](#) The SAR further declined the request of counsel for the applicants that the court draw an adverse inference against the first two respondents' solicitors for refusing to produce their solicitor-and-client charges. As the applicants have not appealed against the SAR's decision in this regard, Mr Poon cited O 59 r 35(1) of the Rules of Court (and the Court of Appeal's decision in *Lassiter Ann Masters v To Keng Lam (alias Toh Jeanette)* [2004] 2 SLR (R) 392) to support his contention that the applicants cannot now file the applicants' summons to circumvent their omission to appeal. Order 59 r 35(1) states:

Unless the Judge otherwise directs, no further evidence shall be received on the hearing of the review of the Registrar's decision by the Judge, but except as aforesaid, on the hearing of the review, the Judge may exercise all such powers and discretion as are vested in the Registrar in relation to the subject-matter of the application.

15 Mr Poon explained that Justice Woo Bih Li's decision in *Susan Lim* was issued before the PD on costs scheduling came into effect. (This submission is incorrect – the costs scheduling provisions in paragraphs 99A and 99B took effect on 15 July 2014 by way of Amendment No. 3 of 2014 to the PD while Justice Woo's decision was dated 13 May 2015). As for the omission to file a costs schedule on the first two respondents' behalf save for CA 27/2014, Mr Poon stated it was not necessary to do so as, just before the hearing of CA 27/2014, another PD was issued stating parties were only required to file the costs schedule pertaining to CA 27/2014 and nothing else.

The decision

16 It would be appropriate at this juncture to refer to the costs schedule of the applicants filed in compliance with paras 99A and 99B of the PD. The provisions state:

99A Costs Scheduling

- (1) The directions contained in this paragraph shall apply to:
 - (a) trials in open court for all writ actions and originating summonses ordered to be continued as if the cause of action or matter had been begun by writ;
 - (b) originating summonses involving cross-examination of any deponent; and
 - (c) civil appeals before the Court of Appeal.
- (2) Each party to the proceedings described in sub-paragraph (1) shall be required to file a costs schedule using Form 18A in Appendix A of these Practice Directions. The costs schedule should set out with sufficient particularity the quantum of party-and-party costs and disbursements that the party intends to claim in the event that the party succeeds. A specimen form illustrating the use of Form 18A can be found in Appendix F of these Practice Directions.
- (3) The relevant costs schedule will be taken into account for the purposes of assessing the quantum of costs to be awarded for the proceedings.

...

99B Costs Guideline

(1) Solicitors making submissions on party-and-party costs (whether at taxation hearings or otherwise) or preparing their costs schedules pursuant to paragraph 99A of these Practice Directions may have regard to the costs guidelines set out in Appendix G of these Practice Directions (the "Costs Guidelines").

(2) The Costs Guidelines are to serve only as a general guide for party-and-party costs awards in the Supreme Court. The precise amount of costs awarded remains at the discretion of the Court making the award and the Court may depart from the amounts set out in the Costs Guidelines depending on the circumstances of each case.

(3) For the avoidance of doubt, nothing in the Costs Guidelines is intended to guide or influence the charging of solicitor- and-client costs.

17 As set out at [10] of the SAR's well-reasoned grounds of decision dated 27 June 2017 (which this court endorses), there were huge discrepancies between the figures in the costs schedule filed by the applicants and the amounts for the same items in the Amended Bill of Costs. This can be seen from the table below:

	Amount stated in Amended Bill of Costs S\$	Amount in applicants' costs schedule S\$	Difference between the two figures S\$ (Amount in Amended Bill of Costs / Amount in costs schedule)
The OS	1,363,488.25	365,000.00	998,488.25 (3.7 times)
The RAs	746,421.00	105,000.00	641,421 (7.1 times)
OS 959/2013	331,180.50	30,000.00	301,180.50 (11 times)
CA 27/2014	962,766.00	100,000.00	862,766.00 (9.6 times)
Summons 2971/2011	19,205.00	1,000.00	18,205.00 (19.2 times)
Summons 19006/2011	95,475.00	-	-
RA 13/2012	11,690.00	5,000.00	6,690.00 (2.3 times)
Total	3,530,226.65	606,000.00	2,924,226.25 (5.8 times)

18 It is a truism that the purpose of costs scheduling is to restrain a litigant from claiming excessive costs when he wins a case. I can do no better at this stage than to quote certain passages from the very case cited by the applicants namely *Likpin International*. There, the Court of Appeal exhorted:

15 As stated in paragraph 99B(1) of the Supreme Court Practice Directions (1 January 2013

release) ("PD"), solicitors making submissions on party-and-party costs or preparing their costs schedules may have regard to the costs guidelines set out in Appendix G of the PD (the "Costs Guidelines"). The Costs Guidelines serve only as a general guide and the precise amount to be awarded remains at the discretion of the court making the costs award. Nonetheless, they are there for a purpose: to guide the court in making costs awards and therefore to guide counsel so that they may prepare costs schedules that are *genuine estimates* of their party-and-party costs and *defensible at the outset without regard to the outcome of the appeal*. This requires counsel to, among other things, fairly assess their client's case, the legal and factual complexity of the live issues, and the nature and complexity of the arguments that have to be canvassed and/or responded to and then in this light to consider the guidance provided in the Costs Guidelines.

16 It has to be said that we think that the present appeal is a relatively simple matter; it is a case that essentially concerns the legal sustainability of an intended claim on the basis of certain asserted facts. In fact, we did not even require Mr Yim to rise in response to Mr Tan's arguments. The entire substantive appeal was disposed of within an hour. We note also that the costs below were fixed by the Judge in the sum of \$20,000. We therefore find ourselves in agreement with Mr Tan's submission that having regard to the Costs Guidelines, even an award of \$45,000 for costs would be generous.

17 However, we also consider that the court may and often should take into account and assign the appropriate weight to the submissions of each of the parties on costs as part of the multi-factorial analysis that undergirds the exercise of its discretion in assessing and awarding costs. This, of course, is subject to its overriding duty to ensure that any costs order is not *unduly prejudicial* to the paying party.

18 Given that the Appellant's own claim for costs would have been on the high side (at \$60,000) had it prevailed, we consider this to be a factor that should be taken into account in deciding the costs payable by it now that it has failed. We therefore fix costs at \$50,000 all-in (inclusive of reasonable disbursements) and make the usual consequential orders.

19 We wish to take this opportunity to remind counsel to take account of the guidance we have provided at [15] above. Counsel who submit costs schedules that are excessive and indefensible and reflect disregard for this guidance might find themselves open to sanctions including (without limitation) being made to bear the costs of any argument on costs personally. We have endeavoured to provide clarity and enhance consistency and predictability of costs awards through the publication of the Costs Guidelines and the imposition of the requirement for costs schedules to be submitted. It is now for counsel to help make these initiatives work as they should for the benefit of the litigating public.

[emphasis in italics in the original]

19 In awarding costs of \$50,000 to the successful party, the Court of Appeal acknowledged that even costs of \$45,000 would have been generous. However, because the losing party put a figure of \$60,000 into its costs schedule, the Court of Appeal gave a higher award of costs. Here, the shoe is on the other foot. The applicants' costs schedule was reasonably moderate. But they now want to depart drastically from those figures.

20 The court is mindful that the costs dealt with by the Court of Appeal in *Likpin International* was on a standard or party-and-party basis. The issue of indemnity costs, however, was the subject of appeal in *Lin Jian Wei* following the Court of Appeal's earlier decision to award such costs in *Lim Eng*

Hock Peter v Lin Jian Wei [2010] 45 SLR 331 to the successful plaintiff in his defamation suit against the two defendants. The appellate court's decision was given in 2011 before the costs scheduling provisions came into effect. It was there held that besides the considerations listed in para 1(2) of Appendix 1 to O 59, the principle of proportionality must also apply regardless of whether taxation is on a standard or indemnity basis. The Court of Appeal said at [56]:

We think that costs that are plainly disproportionate to, *inter alia*, the value of the claim cannot be said to have been reasonably incurred. Thus, in assessing whether costs incurred are reasonable, it needs to be shown that the costs incurred were not just reasonable and necessary for the disposal of the matter, but also, in the entire context of that matter, proportionately incurred.

It seemed to this court (as to the court below) that the Amended Bill of Costs was out of all proportion to the work done by the applicants' solicitors. This will be elaborated upon below.

21 At this juncture it would be appropriate to look at the guidelines in Appendix G of para 99B on Costs Guidelines. In Appendix G the following estimates were the party-and-party costs for:

Contested Applications	Costs (\$)
(i) less than 45 mins	1,000 – 3,000
(ii) 45 mins or more	2,000 – 6,000
(iii) Complex or lengthy application fixed for special hearing date (duration of 3 hours)	4,000 – 15,000
Appeals before Judge in chambers	<ul style="list-style-type: none"> •10,000 per day •15,000 per day (with Digital Transcription Service ("DTS"))
Contentious originating summons before High Court	<ul style="list-style-type: none"> •With cross-examination: 15,000 per day •With cross-examination (with DTS): 20,000 per day
Appeals before Court of Appeal	Complex trials/OS: 60,000 – 100,000

22 The above figures are to be contrasted with the applicants' figures in the Amended Bill of Costs at [17]:

Summons 19006 – contesting the third respondent's application to withdraw monies from her bank accounts	\$95,475.00 as against the guideline of \$4,000 -\$15,000. (The application was made in the State Courts).
The two RAs	\$746,421.00 as against \$15,000 per day in the guidelines. (The hearing was for 8 days).
CA 27/2014	\$962,766.00 as against the guideline of \$60,000 -\$100,000.

Even if the court took into account that Appendix G applied to party-and-party and not indemnity costs, each and every item charged by the applicants (save for the third respondent's appeal in RA 13 of 2012) was excessive. Similarly, even if one applies the conventional uplift of one-third on party-and-party costs for indemnity costs (per the Court of Appeal in *Lin Jian Wei* at [83]), which uplift the applicants adopted in the court below), the excess is still high. By comparison, the costs schedule prepared by the first two respondents for CA 27/2014 was \$167,000/-, albeit on a party-and-party basis.

23 Before the SAR (at the hearing on 22 May 2017), counsel for the applicants (not Mr Eng) had *inter alia* submitted that: [\[note: 9\]](#)

(a) there were mistakes in the applicants' costs schedule as the costs were understated; [\[note: 10\]](#)

(b) at the material time practitioners did not have much experience with costs schedules and CA 27/2014 was a test case; [\[note: 11\]](#)

(c) their costs schedule was merely meant to be an estimate - its purpose was to give the court a rough and ready estimate so that if the Court of Appeal deemed it fit to order costs that day, the Court would have something to go on in making a costs order that day. The costs schedule was a forward looking estimate; [\[note: 12\]](#)

(d) if parties were bound by the costs schedule, then taxation would be rendered nugatory; [\[note: 13\]](#)

(e) it was open to the court to deviate from the costs schedule. This was provided for in the PD itself; [\[note: 14\]](#)

(f) the fact that this matter (*ie*, OSF 71/2011) was commenced in the State Courts should not affect costs and to say a lower amount should be allowed is wrong; that had already been taken into account in the disbursements; [\[note: 15\]](#)

(g) the first two respondents' own estimate of their costs for CA 27/2014 was higher; [\[note: 16\]](#) and

(h) once an uplift is added to account for indemnity costs, the highest daily tariff set out in Appendix G at [21] (for contested originating summons proceedings) should be even higher than \$30,000. [\[note: 17\]](#)

24 Mr Poon (who appeared at the hearing) had informed the SAR that it was not his position that there can be no departure from the costs schedule that had been submitted. What was in issue before the court he said was the "magnitude of the discrepancy" between the applicants' costs schedule and the Amended Bill of Costs. This court agrees. [\[note: 18\]](#) Tellingly, there was no affidavit before the court to explain what the "mistake" in the applicants' costs schedule was.

25 Before this court, Mr Eng was also unable to explain to any degree of conviction why his firm had departed so drastically from the costs schedule it had submitted to the appellate court before the hearing of CA 27/2014, albeit on a standard basis. Instead, he contended that a costs schedule

was not the be all and end all in taxation. In answer to this submission, I refer again to the advice given to counsel by the Court of Appeal (at [15]) in *Likpin International (supra [18])*:

[The Costs Guidelines] are there for a purpose: to guide the court in making costs awards and therefore to guide counsel so that they may prepare costs schedules that are *genuine estimates* of their party-and-party costs and *defensible at the outset without regard to the outcome of the appeal*. This requires counsel to, among other things, fairly assess their client's case, the legal and factual complexity of the live issues, and the nature and complexity of the arguments that have to be canvassed and/or responded to and then in this light to consider the guidance provided in the Costs Guidelines.

Surely some care must and should have been taken by the applicants' solicitors in preparing their costs schedule. It cannot be that no consideration was given at all to the figures they put into the costs schedule or that no regard was paid to the guidelines set out in para 99B (see[16] above). It has to be borne in mind that the applicants well knew that their costs schedule would have an impact on them should they lose the appeal and be liable for costs to the respondents.

26 None of the factors proffered to the court below on behalf of the applicants could excuse their drastic departure from their costs schedule. Indeed, for them to submit that the court should accept their excuses (not reasons) in [23] and allow the applicants to depart from their costs schedule would make a mockery of paras 99A and 99B of the PD and render them otiose. Equally, it meant that there is no distinction being made between the jurisdictional limits of the State Courts *vis-à-vis* the High Court if there is no difference in costs structure between cases brought in the two courts (which counsel for the applicants sought to argue before the SAR). That cannot be right. Taking into account that the OS was commenced in the State Courts, a discount should have been applied to the Costs Guidance range of costs of \$15,000–\$20,000 (see Appendix G set out at [21] above) for contentious originating summons proceedings in the High Court.

27 However, the SAR (see [45] of his grounds of decision) gave the benefit of the doubt to the applicants pursuant to O 59 r 27(3) and did not apply any discount at all. Instead, the SAR accepted Mr Poon's suggestion that a daily tariff of \$20,000 for medical negligence trials was appropriate, taking into account that the hearing had a strong focus on expert medical evidence. In addition, the SAR gave an uplift of \$3,000 to the daily tariff (at [51] of his decision) Using a multiplier of 30 for the number of trial days and the percentage tariffs to be applied for each hearing day set out in Part III(A)(i) of the Costs Guidelines for trials, he arrived at a figure of \$485,000 (rounded up from \$483,000) for the 30 days' trial. The sum represented an uplift of 32.87% on the applicants' figure of \$365,000 in their costs schedule. This took into account the indemnity basis for the taxation. The allowed sum should be contrasted with the figure of \$1,363,488.25 in the Amended Bill of Costs which is clearly excessive.

28 I had pointed out to Mr Eng at the hearing that if counsel for the applicants persisted in asking the same question 21 times of the third respondent within half an hour (as this court noted at [134] in *Re BKR*) the unnecessarily prolonged cross-examination would have been done at the expense of the first two respondents who now have to bear the charges. The Court of Appeal in *Lin Jian Wei* (at [69]) had cautioned against placing too emphasis on time-costing. The fact that the applicants' lead counsel may have spent 8 hours cross-examining the third respondent should not automatically translate into an 8 hour time charge. Besides proportionality, the reasonableness principle applies to costs taxed on an indemnity basis.

29 Paragraph 99B(3) as set out at [16] above specifically states that solicitor-and-client costs do not come within the purview of the costs scheduling in the PD. That being the case, how can the

applicants say that the bills rendered by the first and second respondents' solicitors "may be relevant" (pursuant to O 24 r 1 and O 59 r 13(d) of the Rules of Court) for taxation/review of the Amended Bill of Costs?

30 Finally, it would be setting a dangerous precedent to allow one firm of solicitors to see the solicitor-and-client charges/bills of another firm for obvious reasons.

31 Consequently, for the reasons given by the court below in not ordering the first two respondents to produce their solicitors' bills and by this court, I dismissed the Applicants' summons.

[\[note: 1\]](#) CA/ORC 165/2016 at para 2

[\[note: 2\]](#) See Bill of Costs filed 24 November 2016

[\[note: 3\]](#) See Amended Bill of Costs filed 11 May 2017.

[\[note: 4\]](#) See Bill of Costs filed 24 November 2016

[\[note: 5\]](#) See Grounds of Decision dated 27 June 2017 at para 2 (Applicants' Bundle of Documents, Tab 4, p 169).

[\[note: 6\]](#) See Grounds of Decision dated 27 June 2017 at para 2 (Applicants' Bundle of Documents, Tab 4, p 169).

[\[note: 7\]](#) See Grounds of Decision dated 27 June 2017 at para 2 (Applicants' Bundle of Documents, Tab 4, p 169).

[\[note: 8\]](#) Grounds of Decision dated 27 June 2017 at para 49.

[\[note: 9\]](#) Certified Transcript (22 May 2017)

[\[note: 10\]](#) Certified Transcript (22 May 2017) at p 3, (lines 3 – 6, 22 – 24); see also Grounds of Decision dated 27 June 2017 at para 18(a).

[\[note: 11\]](#) Certified Transcript (22 May 2017) at pp 2 (lines 28 – 32), 3 (lines 1 -3); see also Grounds of Decision dated 27 June 2017 at para 18(a).

[\[note: 12\]](#) Certified Transcript (22 May 2017) at p 3 (lines 28 – 31).

[\[note: 13\]](#) Certified Transcript (22 May 2017) at p 4 (lines 1 – 2).

[\[note: 14\]](#) Certified Transcript (22 May 2017) at p 4 (lines 2 – 3).

[\[note: 15\]](#) Certified Transcript (22 May 2017) at p 6 (lines 4 – 19).

[\[note: 16\]](#) Certified Transcript (22 May 2017) at p 5 (lines 23 – 24).

[\[note: 17\]](#) Certified Transcript (22 May 2017) at p 5 (lines 13 – 17).

[\[note: 18\]](#) Certified Transcript (22 May 2017) at p 7 (lines 14 – 23).

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