

CANADA / JUDGMENT

Sato v. Sato

2020 BCCA 62

COURT

British Columbia Court of Appeal

DECIDED

18 February 2020

Source: bccourts.ca · Research copy typeset by Esheria. Not court-issued or certified.

2020 BCCA 62 Sato v. Sato COURT OF APPEAL FOR BRITISH COLUMBIA Citation: Sato v. Sato, 2020 BCCA 62 Date: 20200218 Docket: CA44717 Between: Makiko Sato Respondent (Plaintiff) And Helen Sato Appellant (Defendant) Before: Registrar T.R. Outerbridge Assessment of Costs Sato v. Sato, 2018 BCCA 287, dated July 16, 2018 Counsel for the Appellant: B. Meckling C. Repel Counsel for the Respondent: D.E. Burns S. Turner Place and Date of Hearing: Vancouver, British Columbia January 30, 2020 Written Submissions Received: February 6, 10 and 14, 2020 Place and Date of Judgment: Vancouver, British Columbia February 18, 2020 Summary: Registrar's assessment of special costs. In an estate matter, the appellant sought \$135,237.23 in costs for an appeal taken from a five-day summary trial. While the appeal was of significant importance and some benefit to the appellant, it involved a small record and was narrowly focused on the application of a legal test to a set of well-defined facts. Held: Special costs were assessed at \$89,098.11, inclusive of special costs of the assessment itself. Reasons for Decision of Registrar Outerbridge:

Introduction

- [1] This is an assessment of special costs arising from a dispute over the estate of Hiroyuki Rex Sato. Hiroyuki Sato passed away in March of 2015. In 2011, he executed a will, leaving his estate to his two sisters and their children. One of those sisters, Helen Sato, is the appellant in this appeal. The respondent is his wife, Makiko Sato, whom he married in 2013.
- [2] Following Hiroyuki Sato's death, a dispute emerged about entitlement to his estate. Because he spent time in both British Columbia and Luxembourg, the main question that arose was where he was domiciled. If he was domiciled here in British Columbia, the law would revoke the will and his estate would vest with his wife, Makiko Sato. If he were domiciled in Luxembourg, the will would remain valid and his estate would vest with Helen Sato, his other sister, and their children.
- [3] The appeal arose from a five-day summary trial. At that trial, the judge concluded that Hiroyuki Sato's domicile was British Columbia, the will was revoked, and Makiko Sato was entitled to the estate. In a one-day appeal, that finding was upheld, varied only to allow both parties to recover their special costs from the estate.

- [4] This is the assessment of the appellant Helen Sato's costs. She claims \$135,237.23 in fees, disbursements and taxes.
- [5] For the reasons below, I have reduced that amount to \$89,098.11. In making this reduction, I recognize that this was an appeal of significant importance and accept that it was appropriate for the appellant to deploy significant resources given its high-stakes nature. However, at its core, this appeal had a narrow focus on the facts and law, a modest record, and very little procedural difficulty.

Background

- [6] Judgment in the summary trial was pronounced on 9 August 2017. An appeal to this Court was filed about a month later. From that point, the appeal proceeded efficiently. The appellant's appeal record, factum, appeal book, and certificate of readiness were filed between November and December 2017. The respondent's factum and the appellant's reply were filed in January 2018 and the appeal was set for hearing later that month. The appeal was then heard on 12 June 2018, with judgment pronounced on 16 July 2018. Legal Principles
- [7] Special costs are governed by Rule 61(2) of the Court of Appeal Rules. The Rule requires the registrar to allow "those fees that the registrar considers were proper or reasonably necessary to conduct the proceeding to which the fees relate". A non-exhaustive list of circumstances in Rule 61(2) are considered:
- a) the complexity of the proceeding and the difficulty or novelty of the issues involved,
 - b) the skill, specialized knowledge and responsibility required of the solicitor,
 - c) the amount involved in the proceeding,
 - d) the time reasonably expended in conducting the proceeding,
 - e) any party's conduct that tended to shorten or unnecessarily lengthen the duration of the proceeding,
 - f) the importance of the proceeding to the party whose bill is being assessed and of the result obtained, and
 - g) the benefit, to the party whose bill is being assessed, of the services rendered by the solicitor.
- [8] There are other principles that guide an assessment of special costs, which I reviewed in *Bassett v. Magee*, 2016 BCCA 329 (Registrar) at para. 23, and have been reviewed extensively in *Gichuru v. Smith*, 2014 BCCA 414 leave to appeal ref'd (2015), [2014] S.C.C.A. No. 547. This Court again recently reflected on some of the principles that apply to an assessment of special costs in *Tanious v. The Empire Life Insurance Company*, 2019 BCCA 329:

- [49] ... while there may be a close relationship between actual legal expenses and special costs, they are not necessarily the same. In fairness to the losing party who must pay the special costs, the successful party is entitled only to those fees and disbursements that were proper or reasonably necessary to conduct the proceeding. In *Bradshaw Construction Ltd. v. Bank of Nova Scotia* (1991), 54 B.C.L.R. (2d) 309 (B.C. S.C.) at para. 28, aff'd (1992), 73 B.C.L.R. (2d) 212 (B.C. C.A.), Justice Bouck stated that a special costs assessment will usually amount to about 80 to 90 per cent of an assessment of a similar bill reviewed under the Legal Profession Act, S.B.C. 1998, c. 9.
- [9] Finally, the principles that underlie special costs in an estate matter differ from a case where an award is made on the basis of conduct deserving of rebuke. As is common in estate litigation, the award of special costs arose here as a result the deceased's conduct, leading to questions about the validity of his will. The principle is explained generally in *Hollander v. Mooney*, 2017 BCCA 238, and *Starko Estate (Re)*, 2009 BCSC 1473 at para. 76:
- [76] I should also note that, to some extent, special costs in estate litigation differ somewhat from other types of litigation where special costs ordered paid are by one party to another for conduct that is scandalous, outrageous, misbehaviour or "deserving of reproof or rebuke": see *Garcia v. Crestbrook Forest Industries Ltd.* (1994), 9 B.C.L.R. (3d) 242 (B.C.C.A.) and *Leung v. Leung* (1993), 77 B.C.L.R. (2d) 314.) []
- [10] These principles are also summarized in *Lee v. Lee Estate* (1993), 84 B.C.L.R. (3d) 341 (Master): In such cases where the validity of a will or the capacity of the testator to make a will or the meaning of a will is in issue, it is sometimes the case that the costs of all parties are ordered to be paid out of the estate. This is upon the principle that where such an issue must be litigated to remove all doubts, then all interested parties must be joined and are entitled to be heard and should not be out of pocket if in the result the litigation does not conclude in their favour. The estate must bear the cost of settling disputes as a cost of administration.
- [11] In addition to the factors in Rule 61(2) of the Court of Appeal Rules, I have regard to the principles reviewed above in conducting my assessment.

Analysis

Complexity of Proceeding, Difficulty or Novelty

- [12] The appeal was procedurally straightforward and heard in one day. It involved limited factual disputes, no transcript evidence, and no interlocutory applications. As I will explain below, the main issue was focused on one branch of the legal test for domicile, with arguments focused on the summary trial judge's application of that test to a set of well-defined facts.

- [13] As acknowledged by Helen Sato in the opening statement of her factum, the legal test for determining a person's domicile is well settled by the Supreme Court of Canada. It contains two parts: the acquisition of a residence and the party's intentions to settle indefinitely. The appeal was focused on the summary chambers judge's application of the second branch of the test, particularly as it applied to Hiroyuki Sato's intention to settle in Luxembourg or British Columbia.
- [14] The appellant's arguments were also in two main parts. First, she argued that Hiroyuki Sato's retirement plans and intentions in Canada Revenue Agency filings had been over-emphasized by the summary trial judge. Second, she argued the summary trial judge had interpreted and applied the second branch of the test too narrowly and in a manner incompatible with fairness, public policy, and modern conceptions of a person's intention to settle. To address these issues, she necessarily examined authorities beyond British Columbia.
- [15] Makiko Sato countered by arguing that the test had been properly interpreted and applied by the summary trial judge. She characterized the factual findings relating to Hiroyuki Sato's intentions as unassailable. There was not, according to Makiko Sato, a need to engage in a public policy debate or to re-engage the fairness of the summary trial judge's decision.
- [16] Ultimately, the Court largely accepted Makiko Sato's arguments and elected not to engage in a "re-weighting" of the evidence or re-evaluation of the summary trial judge's application of the domicile test.
- [17] A review of the parties' factums reveals the focused nature of the dispute, articulated clearly by both sides beneath the Court's page limits. When considering the complexity or difficulty of an appeal, it is important to consider that a well-drafted factum may describe complicated legal issues simply. But easy reading can be hard writing. Ample research and drafting time can properly lie behind a concise submission on a complex issue.
- [18] The affidavit evidence of Geoffrey W. White, one of the appellant's lawyers, addressed this difficulty: "in my view, the proceeding involved complex and difficult issues, and, often, deliberation amongst several lawyers to become fully fleshed out." While I agree some time would have been required, I am not persuaded that all of the time spent was proper or reasonably necessary, given the narrowness of the issues before the Court.
- [19] The question of costs was also narrow, though I accept that it arose in novel circumstances. This was not a typical case involving a problem with testamentary capacity or the construction of a will. On the costs question, Makiko Sato's argument was that this was a private dispute about the effects of Hiroyuki Sato's decision to remarry. Helen Sato's argument in response was that it arose from Hiroyuki Sato's conduct and public policy reasons favoured his estate paying the costs.
- [20] The Court agreed this was a "good faith dispute" that arose from Hiroyuki Sato's failure to draft a new will before his death in 2015 and thus the estate should bear the parties' costs.

- [21] On the issue of complexity, difficulty or novelty, Helen Sato argues that I should take into account the recognition paid to the proceeding in articles and scholarly publications. I see no nexus between these factors and such publications, which may have been authored for any number of reasons.
- [22] Overall, in considering this aspect of Rule 61(2), I have found it challenging to square, on an objective basis, all time billed in this appeal with the complexity, difficulty, or novelty of the issues that were before the Court. This challenge is compounded by the well-managed nature of this appeal, its small record, and comparatively narrow focus in the factums. Though hard fought, it was not an appeal, such as Bassett, for example, where the bitterness of the dispute or the conduct of counsel drove up costs through numerous court interventions, interlocutory applications, or unnecessary procedural steps.
- [23] That said, in finding the appeal was not procedurally complex and in fixing an appropriate amounts of costs, I have taken into account time spent "behind the scenes" negotiating the conduct of the appeal. For example, no formal stay of proceedings was filed, but the parties appear to have discussed the issue and reached some form of resolution. No application was necessary to extend the time to file the respondent's factum because the appellant properly obliged to an extension. These steps also required time but allowed the appeal to progress with few procedural interruptions. Skill, Specialized Knowledge and Responsibility
- [24] I agree the issues on this appeal would have required a skilled practitioner in law of estates with specialized knowledge to conduct the litigation.
- [25] Mr. Weintraub, Q.C. had primary carriage of this appeal and is experienced in the field of estates and trusts, having been called to the bar in 1983. He was not counsel at trial and worked with three other partners on this file, ranging in years of call from 1997 to 2010 and hourly rates from \$385 to \$575. He employed one associate, called to the bar in 2017, with a rate of between \$240 and \$295. A sixth outside counsel argued the appeal, called to the bar in 1986, who billed 28.3 hours of time for preparation and attendance at a rate of \$550 per hour, eventually reducing his invoice to \$15,000, exclusive of taxes.
- [26] Although counsel had a significant degree of responsibility on this appeal, I accept Makiko Sato's argument that the use of six counsel resulted in some duplication of effort. In reaching this conclusion, I accept, as I did in Bassett, that it is not so much the number of counsel that are involved that is important, but the reasonableness of their rates and efficiency of their work.
- [27] In making this finding, I am cognizant of the evidence given by Mr. Weintraub, Q.C, that this was an appeal where he felt significant responsibility, not only because he felt the appeal had great importance to his client, but also implications to the development of the jurisprudence. While I agree it may have been reasonable to involve additional counsel for some aspects of the appeal, particularly to provide an impartial view of the issues, I am unable to agree that the level of responsibility justifies the full amount of time billed.

- [28] Finally, Makiko Sato suggested that I might examine her fees on this appeal and compare them to Helen Sato's fees as a tool to evaluate their reasonableness. I agree with Helen Sato that, to compare the fees of one firm to another on this appeal, devoid of further context, would not be of assistance here. Amount Involved
- [29] The value of the estate was approximately \$2,000,000, which represents a significant sum of money in dispute. Time Reasonably Expended
- [30] Including the time of the sixth counsel, a total of about 225.6 hours were spent at an effective hourly rate of approximately \$450 per hour.
- [31] Though I will discuss the bills in further detail below, in the context of this appeal, this is a substantial amount of time, given the nature of the issues in dispute and what ought to be reasonably expended on an appeal of this nature. Conduct of the Parties Lengthening or Shortening the Proceeding
- [32] As I have alluded to above, there was nothing procedurally difficult about this appeal. It proceeded in accordance with the timelines stipulated in the Court of Appeal Rules. In my view, both parties to this appeal allowed it to proceed with efficiency, including attempts to settle the appeal, and with reasonable concessions.
- [33] On this point, I do not accept the arguments raised by Helen Sato that decisions made during the summary trial proceedings that eventually affected time spent on the appeal are properly considered. In my view, the analysis must remain squarely on the conduct during the appeal. Importance, Result and Benefit Obtained
- [34] I accept Helen Sato's argument that, given the issues raised, success on this appeal would have been very important to any appellant. Though unsuccessful on the main appeal, she succeeded in varying the order below to allow special costs to be recovered from the estate.
- [35] As is frequently the case in estate litigation when the validity of a will is at stake, this was an appeal where only complete success or failure was possible, given that the question of domicile could only be answered in either parties' favour.
- [36] Helen Sato argues that, given these stakes, it was reasonable for her to have deployed significant resources. In support of this proposition, she cites Bassett, where I held, in respect of the preparation and attendance of two partners on an estate appeal, that the deployment of "a full range of resources" was necessary.
- [37] In my view, the high-stakes nature of this appeal is a factor of particular importance in examining the amount of time and effort spent. Accordingly, I accept the appeal would have justified the deployment of significant resources. While the use of these resources must be considered alongside the complexity, difficulty and novelty of the appeal, the evidence in this respect was largely unchallenged at the assessment. The Bills
- [38] With these conclusions in mind, I now turn to an examination of the bills themselves.

- [39] Excluding the costs of the assessment itself, Helen Sato claims \$115,223.70 in fees, disbursements, and taxes on eight bills between 14 August 2017 and 17 July 2018, broken down as follows:
- a) \$101,553.80 in fees;
 - b) \$12,186.46 in taxes on those fees; and
 - c) \$1,483.44 in disbursements, including taxes, which are not in dispute.
- [40] I pause to note that there were some minor mathematical errors on the totals in the bill of costs presented, which I have corrected by re-adding the dollar figures associated with each entry on each bill. The totals are summarized in the chart at the conclusion of these reasons.
- [41] To properly consider these bills, it is useful to divide the appeal up into the following stages:
- a) Preliminary Advice: Beginning on 14 August 2017 up until 7 September 2017, \$18,046 in fees were billed prior to filing the notice of appeal. Time billed included, amongst other tasks, work by several counsel concerning the merits of bringing the appeal including issues relating to the transition of the file from Mr. Ganapathi, who had initially represented Makiko Sato, a report to Helen Sato, and a stay of the trial judgment and the preparation and review of the notice of appeal;
 - b) Notice of Appeal to Appeal Record: Between 8 September 2017 and the filing of the appeal record on 3 November 2017, \$19,057.50 was billed. Time billed included, amongst other tasks, work on a stay of proceedings, correspondence relating to Hiroyuki Sato's assets in Luxembourg, research on the question of costs payable by the estate, and various discussions relating to settlement of the appeal culminating in an exchange of written offers;
 - c) Appeal Record to Factum: Between 4 November 2017 and the filing of the factum on 1 December 2017, \$19,524.30 was billed. Time billed included, amongst other tasks, work on the appellant's factum and the appellant's appeal book, continuing settlement discussions; and
 - d) Factum to Hearing: Between 2 December 2017 and the hearing of the appeal on 23 August 2018, \$44,926 was billed. Time billed included, amongst other tasks, further settlement discussions, work on the reply factum, certain probate matters and discussions with the client, preparation for the hearing of the appeal and the final volumes of materials. This amount includes the additional invoice of \$15,000 relating to the participation of the sixth counsel, who attended and argued the appeal along with a second partner.
- [42] Overall, and given my conclusions above, I find these amounts to be high when measured against the factors in Rule 61(2), particularly the amount spent between 2 December 2017 and 23 August 2018, which postdates the filing of the appellant's factum.

- [43] In light of my findings above, I would reduce the amount claimed overall by 30% in addition to the more specific areas that I will discuss below. Settlement Discussions
- [44] There was approximately \$19,560 billed in respect of matters related to the settlement of this appeal. While it would be appropriate to bill some time in relation to settlement efforts, there were no settlement meetings or formal mediation held.
- [45] Emails were exchanged between the parties in October of 2017, which followed an offer made by Makiko Sato on 4 October 2017 in the amount of \$150,000. In late October, a counteroffer was made by Helen Sato proposing to divide the estate in a 65%/35% split. Having reviewed these offers, I agree they were detailed and carefully researched.
- [46] The bills also show further correspondence and settlement discussions leading up to the hearing of the appeal, which re-intensified in May of 2018. Though these discussions required some additional research, the rest of the negotiations occurred over the phone or through the exchange of brief emails.
- [47] On a review of these records, the amount billed in relation to settlement discussions is not objectively reasonable given their nature and extent. I would reduce this amount to \$14,000. Description of Time Entries and Clerical Work
- [48] Makiko Sato raises an objection with respect to the specificity of time entries made by counsel on the appeal. In my view, while omnibus entries such as "all matters relating to" a task could be more specific, I would not accede to this argument, given the reductions made above.
- [49] Makiko Sato has also raised objections to work that is secretarial in nature. The recoverability of secretarial work was considered in *Bronson v. Hewitt*, 2014 BCCA 514 at paras. 46-47. In these reasons, this Court outlined examples of tasks undertaken by law firm staff that are not recoverable. These include secretarial tasks that should be considered overhead, such as: word processing, preparing covers for factums, assembling documents referred to in factums, scanning documents, copying and binding factums, submitting court documents for filing, and various photocopying, binding, labelling, and scanning activities.
- [50] These tasks are distinguished from those done by a paralegal, such as drafting, that are more akin to legal work delegated in the interests of cost efficiency: *Moon Development Corp. v. Pirooz*, 2016 BCCA 22 (Registrar). The analysis boils down to whether the activity has value to the client as legal work or, as a secretarial task, ought to be absorbed as overhead and thus not visited on the opposing party: see also *Wanson (Bristol) Development v. Sahba*, 2019 BCCA 459 (Registrar) at para. 22.
- [51] Examining the \$2,353 worth of charges identified by Helen Sato, many fall into the latter category, with few exceptions. Accordingly, I would reduce the amount claimed by \$1,500. Matters Unrelated to the Appeal

- [52] Makiko Sato objects to \$3,195 worth of charges that are unrelated to the conduct of the appeal. Some of these entries are blended time entries with other matters that are relevant. However, I agree much of this time should be deducted as irrelevant to the appeal proceedings. I would reduce the bills by \$2,500 in this respect. Costs of the Assessment
- [53] At the hearing of the assessment and in a brief written submissions following, Makiko Sato argued that I should retain discretion to depart from the practice of allowing special costs of the assessment when the Court's order provides for special costs of the appeal proceedings: *Szpradowski (Guardian ad litem) v. Szpradowski Estate* (1993), B.C.W.L.D. 968 (S.C.) and, in this Court, *J.A.S. v. H.M.*, 2008 BCCA 5.
- [54] As discussed in *Wanson*, there is authority in the Supreme Court that allows a Registrar of that Court to depart, in sparing and compelling circumstances, from the rule that costs of the assessment are recoverable on the same basis as the underlying proceeding. The most recent decision on this subject is *Le Soleil Hospitality Inc. v. Louie*, 2017 BCSC 162 (Registrar) aff'd 2017 BCSC 1390, presently under appeal in this Court.
- [55] In *Wanson*, I expressed concern about the ability of a Registrar to exercise that discretion in this Court. In so doing, I said the following:
- [31] As discussed by Registrar Cameron in *Le Soleil*, the rule in the Supreme Court has its origins in Master Doolan's comments in *City Club Development (Middlegate) Corp. v. Cutts* (1996), 26 B.C.L.R. (3d) 39 (S.C.) at para. 15 where he suggests there is a narrow discretion for a Registrar to deviate from the terms of the order, imposing a different cost disposition on an assessment. This is because, in the Master's view, the court's order does not speak "prospectively" to dictate the costs of the assessment itself.
- [32] For the reasons below, it is unlikely such discretion exists in this Court. Even if I am incorrect, there are no circumstances that would justify the departure from the proposed rule here.
- [33] In this Court, the operation of s. 23 of the Court of Appeal Act, R.S.B.C. 1996, c. 77 states that the costs include costs of the appeal and all applications unless a justice or the Court otherwise orders. This has been taken to include "prospective" applications with respect to costs and assessments, which are presumed to be subsumed in the terms of the order by operation of s. 23: see e.g., *Ezer v. Yorkton Securities Inc.*, 2006 BCCA 548 (Registrar) at para. 60. While a justice or the Court may have the authority to depart from the presumption in s. 23, a registrar does not.
- [34] In addition, once the order is settled or entered, in my view, a registrar lacks the discretion to depart from its terms on an assessment -- in fact, the order itself grounds the exercise of a registrar's discretion to assess and issue a certificate of costs in the first place: *G.W.L. Properties Ltd. v. W.R. Grace & Co.* (1991), 62 B.C.L.R. (2d) 178 (C.A.).

- [56] Makiko Sato's submissions on this issue do not reveal a further basis upon which a Registrar of this Court may exercise this discretion. The provisions of the Court of Appeal Act, R.S.B.C. 1996, c. 77 and Court of Appeal Rules are silent on the authority of the Registrar to depart from the terms of the Court's order on costs, providing only that the Registrar is "the officer before whom costs are assessed": Rule 63(1).
- [57] While Makiko Sato argues that there is nothing "to tie the hands" of the Registrar and prevent the exercise of this discretion, there is also no statutory basis allowing for it, which in my view is most likely a prerequisite. In coming to this conclusion, I am guided by authorities that establish the power to award costs, and most particularly, establish categories of costs, must be grounded in statutory authority: see e.g., *Tanious* at para. 45; *Gichuru* at para 98.
- [58] I turn now to the bills presented for the assessment. Helen Sato submits a bill of \$22,294.44, including fees, disbursements, and taxes.
- [59] I agree that the hearing of this special costs assessment was unnecessarily lengthened by the cross-examination of both of Helen Sato's affiant witnesses. In my view, the balance of that examination did not productively challenge the evidence of these witnesses. While I agree that the issue of the Registrar's discretion discussed above may have been open to challenge given my comments in *Wanson* were obiter, Makiko Sato's submissions in this regard did not successfully establish any additional basis to depart from the application of those principles, also lengthening the assessment process.
- [60] These factors added additional time and complexity to the assessment, resulting in an assessed amount higher than may be typical. That said, I do not consider all of what was claimed by the appellant to be objectively reasonable, primarily given the overall complexity and difficulty of the proceeding as well as the result.
- [61] Applying the legal principles that relate to the assessment of special costs as articulated above, including the factors in Rule 61(2), I would assess the costs of the assessment at \$15,000, exclusive of taxes. I allow the necessary or properly incurred disbursements at \$972.43, disallowing the file opening and storage fee of \$30, which is properly overhead.

Conclusion

- [62] Subject to the proviso below, costs are awarded in the sum of \$89,098.11. My calculations are summarized in the appendix to these reasons.
- [63] The parties have indicated that there may be offers to settle relevant to the final amount recovered in this assessment. If necessary, I will receive those offers and submissions and make any final adjustments prior to the signing of the certificate of costs. "T.R. Outerbridge, Registrar" Appendix Bills Presented Date Fees Claimed September 1, 2017 \$5,881.00 October 30, 2017 \$14,938.00 January 1, 2018 \$28,553.30 February 1, 2018 \$4,350.00 July 1, 2018 \$11,432.50 September 1, 2018 \$2,481.50 October 1, 2018 \$18,917.50 July 17, 2018 \$15,000.00

Subtotal	\$101,553.80	Reductions	Reductions	Fees Claimed	Reductions	Totals	Settlement
Discussions	\$101,553.80	\$5,560.00	\$95,993.80	Secretarial Charges	\$95,993.80	\$1,500.00	
	\$94,493.80	Unrelated Work	\$94,493.80	\$2,500.00	\$91,993.80	Subtotal Reduced 30%	\$91,993.80
	\$27,598.14	\$64,395.66	Costs of Assessment	Fees Claimed	Total	Reductions	Totals 5 February
2020	\$19,007.50	\$4,007.50	\$15,000.00	Subtotal	\$120,561.30	\$41,165.64	\$79,395.66
	\$12,186.46	\$4,939.88	\$7,246.58	Disbursements	\$2,489.47	\$33.60	\$2,455.87
				GRAND TOTAL			
	\$135,237.23	\$46,139.12	\$89,098.11				

Source & reproduction note

Judgment wording, source notices and original paragraph numbers are retained. Esheria supplies the layout and this PDF's page numbers; these are not the source pagination. This is a research copy, not an official or certified court document. Check quotations, citations and publication restrictions against the original source before relying on it.

ORIGINAL SOURCE <https://www.bccourts.ca/jdb-txt/ca/20/00/2020BCCA0062.htm>

CASE PAGE <https://chat.esheria.ai/case-law/canada/sato-v-sato-2020>

Prepared on 26 October 2026 · Esheria