

**2009-2248(IT)G**

**TAX COURT OF CANADA**

**BETWEEN:**

**SENTINEL HILL PRODUCTIONS IV CORPORATION, MEMBER OF SHAAE  
(2001) MASTER LIMITED PARTNERSHIP**

**Appellant**

**- and -**

**HER MAJESTY THE QUEEN**

**Respondent**

**NOTICE OF MOTION**

**TAKE NOTICE THAT** the Respondent will make a motion to the Court on September 10, 2009 at 2:00 p.m. or so soon after that time as the motion may be heard at the Tax Court of Canada, Pacific Centre, 701 West Georgia Street, Vancouver, British Columbia.

**THE MOTION IS FOR** an Order:

- a) striking out or expunging all of paragraphs 2, 3, 4, 5, 13, 17, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 34, 46, 57, 59 (a), 59 (b), 59 (c), 59 (e), 61, 62, 65, and Appendix "A" of the Notice of Appeal;

-2-

- b) striking out or expunging the words “(see Ruling, paragraphs 27, 28(e) and 30)” from paragraph 33 of the Notice of Appeal;
- c) extending the time allowed for the Respondent to file its Reply to the Notice of Appeal pursuant to paragraph 44(1)(b) of the *Tax Court of Canada Rules (General Procedure)* and
- d) costs of this motion.

**THE GROUNDS FOR THE MOTION ARE:**

- 1) paragraphs 2, 3, 4, 5, 13, 17, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 34, 46, 57, 59 (a), 59 (b), 59 (c), 59 (e), 61, 62, 65, and Appendix “A” of the Notice of Appeal and portions of paragraph 33 of the Notice of Appeal contain allegations of fact which:
  - a. may prejudice or delay the fair hearing of the action, as set out in Rule 53(a) of *Tax Court of Canada Rules (General Procedure)*(the “Rules”);
  - b. are scandalous, frivolous and/or vexatious as set out in Rule 53(b) of the *Rules*; and
  - c. are an abuse of process as set out in Rule 53(c) of the *Rules*.
- 2) the Respondent cannot properly reply to the Notice of Appeal until the improper paragraphs are struck from it.

**THE FOLLOWING DOCUMENTARY OR OTHER EVIDENCE** may be used at the hearing of the motion:

1. The Notice of Appeal; and
2. Such other or further materials as counsel may advise and the Court may permit.

**THE ESTIMATED DURATION** of this hearing will be two hours.

DATED at the City of Ottawa, Ontario this 4th day of August, 2009.

John H. Sims Q.C.  
 Deputy Attorney General of Canada  
 Solicitor for the Respondent

Per:



John Shipley  
 Counsel for the Respondent

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**TO:** Tax Court of Canada  
 200 Kent Street, 4th Floor  
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 K1A 0M1

**AND TO:** Warren Mitchell and David Davies  
 Thorsteinssons LLP  
 Tax Lawyers  
 P.O. Box 49123, Three Bentall Centre  
 27<sup>th</sup> Floor, 595 Burrard Street  
 Vancouver, B.C. V7X 1J2

**2009-2247(IT)G**

**TAX COURT OF CANADA**

**BETWEEN:**

**SENTINEL HILL PRODUCTIONS IV CORPORATION, MEMBER OF  
SENTINEL HILL NO. 207 LIMITED PARTNERSHIP**

**Appellant**

**- and -**

**HER MAJESTY THE QUEEN**

**Respondent**

**NOTICE OF MOTION**

**TAKE NOTICE THAT** the Respondent will make a motion to the Court on September 10, 2009 at 2:00 p.m. or so soon after that time as the motion may be heard at the Tax Court of Canada, Pacific Centre, 701 West Georgia Street, Vancouver, British Columbia.

**THE MOTION IS FOR** an Order:

- a) striking out or expunging all of paragraphs 2, 3, 4, 5, 15, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 38, 46, 55, 57 (a), 57 (b), 57 (c), 57 (e), 59, 60, 61, 63, and Appendix "A" of the Notice of Appeal;

-2-

- b) striking out or expunging the words “(see Ruling, paragraphs 27, 28(e) and 30)” from paragraph 29 of the Notice of Appeal
- c) striking out or expunging the words “As contemplated by the Ruling” and “(see Ruling, paragraph 13)” from paragraph 30 of the Notice of Appeal;
- d) striking out or expunging the words “As contemplated by the Ruling” and “(see Ruling, paragraph 27)” from paragraph 32 of the Notice of Appeal;
- e) striking out or expunging the words (see Ruling, paragraph 18)” from paragraph 35 (b) of the Notice of Appeal;
- f) striking out or expunging the words (see Ruling, paragraph 18)” from paragraph 35 (c) of the Notice of Appeal;
- g) striking out or expunging the words (see Ruling, paragraph 13)” from paragraph 35 (d) of the Notice of Appeal;
- h) extending the time allowed for the Respondent to file its Reply to the Notice of Appeal pursuant to paragraph 44(1)(b) of the *Tax Court of Canada Rules (General Procedure)* and
- i) costs of this motion.

**THE GROUNDS FOR THE MOTION ARE:**

- 1) paragraphs 2, 3, 4, 5, 15, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 38, 46, 55, 57 (a), 57 (b), 57 (c), 57 (e), 59, 60, 61, 63, and Appendix “A” of the

Notice of Appeal and portions of paragraphs 29, 30, 32, 35(b), 35(c) and 35(d) of the Notice of Appeal contain allegations of fact which:

- a. may prejudice or delay the fair hearing of the action, as set out in Rule 53(a) of *Tax Court of Canada Rules (General Procedure)*(the "Rules");
  - b. are scandalous, frivolous and/or vexatious as set out in Rule 53(b) of the *Rules*; and
  - c. are an abuse of process as set out in Rule 53(c) of the *Rules*.
- 2) the Respondent cannot properly reply to the Notice of Appeal until the improper paragraphs are struck from it.

**THE FOLLOWING DOCUMENTARY OR OTHER EVIDENCE** may be used at the hearing of the motion:

1. The Notice of Appeal; and
2. Such other or further materials as counsel may advise and the Court may permit.


-4-

**THE ESTIMATED DURATION** of this hearing will be two hours.

**DATED** at the City of Ottawa, Ontario this 4th day of August, 2009.

John H. Sims Q.C.  
Deputy Attorney General of Canada  
Solicitor for the Respondent

Per:

  
\_\_\_\_\_  
John Shipley  
Counsel for the Respondent

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