

2012-3401(GST)G

TAX COURT OF CANADA

BETWEEN:

CLUB INTRAWEST

Appellant

- and -

HER MAJESTY THE QUEEN

Respondent

**APPELLANT'S LIST OF DOCUMENTS
(Partial Disclosure)**

The following is a list of the documents of which the Appellant has knowledge that might be used in evidence:

- a) to establish or to assist in establishing any allegation of fact in any pleading filed herein by the Appellant, or
- b) to rebut or to assist in rebutting any allegation of fact in any pleading filed herein by any other party,

and which is filed and served in compliance with Rule 81.

SCHEDULE A

Documents in the possession, control or power of the Appellant.

NO. DATE DESCRIPTION

Certificate of Incorporation and Amendments

1. November 9, 1993 Copy of Certificate of Incorporation of Intrawest Resort Club
2. November 24, 1993 Copy of Certificate of Amendment of Intrawest Resort Club
3. April 24, 1998 Copy of Certificate of Amendment of Intrawest Resort Club

Master Declaration as Amended and Restated

4. January 1, 2001 Copy of Eighth Amended and Restated Master Declaration for Club Intrawest
5. January 28, 2002 Copy of Ninth Amended and Restated Master Declaration for Club Intrawest
6. June 1, 2004 Copy of Tenth Amended and Restated Master Declaration for Club Intrawest
7. March 21, 2005 Copy of Eleventh Amended and Restated Master Declaration for Club Intrawest
8. November 9, 2005 Copy of Twelfth Amended and Restated Master Declaration for Club Intrawest
9. October 23, 2006 Copy of Thirteenth Amended and Restated Master Declaration for Club Intrawest
10. October 27, 2006 Copy of Fourteenth Amended and Restated Master Declaration for Club Intrawest
11. January 27, 2007 Copy of Fifteenth Amended and Restated Master Declaration for Club Intrawest

Purchase and Membership Agreements

12. August 3, 1999 Copy of sample purchase and membership agreement (version 1A_FIN.WP5/BC 08/03/1999)
13. April, 2004 Copy of sample purchase and membership agreement (version 1A_PAID 04/04)
14. April, 2004 Copy of sample purchase and membership agreement (version FIN 04/04)

NO.	DATE	DESCRIPTION
15.	March, 2005	Copy of sample purchase and membership agreement (version 1A_PAID 03/05)
16.	March, 2005	Copy of sample purchase and membership agreement (version FIN 03/05)
17.	December 13, 2006	Copy of sample purchase and membership agreement (version Cash Agreement WHI-WALL-GT-TO-PN rev 13 Dec 06)
18.	December 13, 2006	Copy of sample purchase and membership agreement (version CAD Financed Agreement WHI-WALL-GT-TO-PN rev 13 Dec 06)
19.	May 2, 2007	Copy of sample purchase and membership agreement (version Cash Agreement WHI-WALL-GT-TO-PN rev 2 May 07)
20.	May 2, 2007	Copy of sample purchase and membership agreement (version CAD Financed Agreement WHI-WALL-GT-TO-PN rev 2 May 07)
21.	May 2, 2007	Copy of sample purchase and membership agreement (version CAD FDP Agreement WHI-WALL-GT-TO-PN rev 2 May 07)

Trust Agreements

22.	June 27, 2002	Copy of Trust Assignment and Modification Indenture between Club Intrawest, Montreal Trust Company of Canada, Computershare Trust Company of Canada and Intrawest Resort Ownership Corporation
23.	June 1, 2004	Copy of Restated Trust Indenture among Intrawest Corporation, Club Intrawest and Computershare Trust Company of Canada
24.	October 27, 2006	Copy of Restated Trust Indenture among Intrawest ULC, Club Intrawest and Computershare Trust Company of Canada
25.	January 27, 2007	Copy of Restated Trust Indenture among Intrawest ULC, Club Intrawest and Computershare Trust Company of Canada
26.	October 10, 2007	Copy of Assignment and Assumption Agreement and Appointment of New Trustee (California)
27.	October 10, 2007	Copy of Assignment and Assumption Agreement and Appointment of New Trustee (Florida)
28.	October 10, 2008	Copy of Assignment and Assumption Agreement and

NO.	DATE	DESCRIPTION
		Appointment of New Trustee (California)
29.	November 17, 2008	Copy of Restated Trust Indenture among Intrawest ULC, Club Intrawest and Computershare Trust Company of Canada
<i>Bylaws of Club Intrawest</i>		
30.	January 1, 2002	Copy of Third Amended and Restated Bylaws of Club Intrawest
31.	October 23, 2006	Copy of Fourth Amended and Restated Bylaws of Club Intrawest
32.	April 9, 2008	Copy of Fifth Amended and Restated Bylaws of Club Intrawest
<i>Financial Statements</i>		
33.	March 7, 2003	Copy of Club Intrawest Financial Statements for the year ended December 31, 2002
34.	March 8, 2004	Copy of Club Intrawest Financial Statements for the year ended December 31, 2003
35.	March 4, 2005	Copy of Club Intrawest Financial Statements for the year ended December 31, 2004
36.	March 8, 2006	Copy of Club Intrawest Financial Statements for the year ended December 31, 2005
37.	April 12, 2007	Copy of Club Intrawest Financial Statements for the year ended December 31, 2006
38.	April 9, 2008	Copy of Club Intrawest Financial Statements for the year ended December 31, 2007
39.	April 20, 2009	Copy of Club Intrawest Financial Statements for the year ended December 31, 2008
<i>Prospectus and Disclosure Letters</i>		
40.	June 1, 2004	Copy of Prospectus of Intrawest Corporation for Club Intrawest
41.	March 22, 2005	Copy of Disclosure Statement of Intrawest Corporation for Club Intrawest
42.	February 22, 2006	Copy of Disclosure Statement of Intrawest Corporation for Club Intrawest
43.	February 20, 2007	Copy of Disclosure Statement of Intrawest ULC for Club Intrawest

NO.	DATE	DESCRIPTION
44.	February 21, 2008	Copy of Disclosure Statement of Intrawest ULC for Club Intrawest
<i>Other Club Documents</i>		
45.	Various	Copies of samples of resort dues letters and operating budget summaries
46.	Various	Copies of samples of Minutes of Meeting of the Board of Directors of Club Intrawest
47.	Undated	Copy of sample list of Recent Advisory Committee Discussion Topics
48.	Undated	Copy of sample membership certificate
49.	Various	Copies of samples of Summary of Key Elements of Your Membership
50.	April, 2012	Copy of sample presentation of Membership Survey
51.	Various	Copies of samples of invoices
<i>Audit, Assessment and Appeals Documents</i>		
52.	March 6, 2006	Copy of letter from Christopher Lewis, Services and Intangibles Unit, General Operations and Border Issues Directorate, Excise and GST/HST Rulings Directorate, CRA, to Monica Ussher, Controller, Club Intrawest
53.	June 8, 2006	Copy of letter from Thomas Akin, McCarthy Tétrault LLP, to Dennis Lum, Vancouver Tax Services Office, CRA
54.	November 16, 2006	Copy of letter from Christopher Lewis to James Warnock, McCarthy Tétrault LLP
55.	August 13, 2007	Copy of letter from James Warnock to Christopher Lewis
56.	November 26, 2008	Copy of letter from Christopher Lewis to Thomas Akin
57.	February 2, 2009	Copy of GST/HST Audit Proposal
58.	February 16, 2009	Copy of letter from Sandra Ruff, Vice President Finance, Club Operations, Club Intrawest, to Dennis Lum
59.	April 6, 2009	Copy of position paper from Dennis Lum
60.	May 26, 2009	Copy of letter from Sandra Ruff to Dennis Lum

NO.	DATE	DESCRIPTION
61.	November 17, 2009	Copy of letter from Dennis Lum to Sandra Ruff
62.	January 6, 2010	Copy of Notices of Assessment in respect of Club Intrawest's October 2002 and 2003 reporting periods
63.	January 14, 2010	Copy of Notices of Assessment in respect of Club Intrawest's October 2004-2006 reporting periods
64.	March 30, 2010	Copy of Notices of Objection to Assessments in respect of Club Intrawest's October 2002-2006 reporting periods
65.	April 12, 2010	Copy of Notice of Assessment in respect of Club Intrawest's October 2007 reporting period
66.	June 9, 2010	Copy of Notice of Objection to Assessment in respect of Club Intrawest's October 2007 reporting period
67.	July 20, 2010	Copy of letter from Dennis Lum to Sandra Ruff
68.	July 22, 2010	Copy of GST/HST Audit Proposal
69.	August 6, 2010	Copy of letter from Dennis Lum to Sandra Ruff
70.	August 13, 2010	Copy of letter from Dennis Lum to Sandra Ruff
71.	August 18, 2010	Copy of Notice of Assessment in respect of Club Intrawest's October 2008 reporting period
72.	August 19, 2010	Copy of Notice of Reassessment in respect of Club Intrawest's October 2007 reporting period
73.	August 20, 2010	Copy of Notices of Reassessment in respect of Club Intrawest's October 2002-2006 reporting periods
74.	September 16, 2010	Copy of letter from Cosimo Stea, Appeals Officer, Vancouver Tax Services Office, CRA, to Club Intrawest
75.	November 8, 2010	Copy of Notices of Objection
76.	May 25, 2012	Copy of Notices of Confirmation
<i>CRA Documents</i>		
77.	July, 2003	Copy of GST/HST Policy Statement P-182R
78.	Various	Copy of T401 and T20 for 2002
79.	Various	Copy of T401 and T20 for 2003
80.	Various	Copy of T401 and T20 for 2004

NO.	DATE	DESCRIPTION
81.	Various	Copy of T401 and T20 for 2005
82.	Various	Copy of T401 and T20 for 2006
83.	Various	Copy of T401 and T20 for 2007
84.	Various	Copy of T401 and T20 for 2008

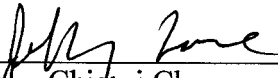
SCHEDULE B

Documents of which the Appellant has knowledge but which are not in the Appellant's possession, control or power.

NO.	DATE	DESCRIPTION
1.	Various	Originals of documents listed as copies in Schedule A.

DATED at the City of Toronto, Ontario, this 28th day of February, 2013.

McCarthy Tétrault LLP


Per: Chia-yi Chua 416-601-7715
Thomas B. Akin 416-601-7934
Jeffrey T. Love 416-601-8327

McCarthy Tétrault LLP
Suite 5300, Toronto Dominion Bank Tower
Toronto ON M5K 1E6
Fax: 416-868-0673

Counsel for the Appellant
DOCS #12258457

TO: The Registrar
Tax Court of Canada
200 Kent Street
Ottawa, ON K1A 0M1

AND TO: Lynn M. Burch
Department of Justice
B.C. Regional Office
900 – 840 Howe Street
Vancouver, BC V6Z 2S9

Counsel for the Respondent

NOTICE TO INSPECT

TAKE NOTICE that the documents referred to in Schedule A above may be inspected and copies taken at the offices of McCarthy Tétrault LLP, Suite 5300, Toronto Dominion Bank Tower, Toronto ON M5K 1E6, on any business day, by appointment, between the hours of 9:00 a.m. and 5:00 p.m.