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2012-3401(GST)G

**TAX COURT OF CANADA**

BETWEEN:

**CLUB INTRAWEST,**

Appellant,

and

**HER MAJESTY THE QUEEN,**

Respondent.

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

The following is a list of the documents of which the Respondent 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 Respondent, 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 Section 81.

**SCHEDULE A**

Documents in the possession, control or power of the Respondent:

	<b><u>Description</u></b>	<b><u>Date</u></b>
1.	Copy of Appellant's Financial Statement for year ending December 31, 2001	March 8, 2002
2.	Copy of Appellant's Financial Statements for year ending December 31, 2002	March 7, 2003
3.	Copy of Appellant's Financial Statements for year ending December 31, 2003	March 8, 2004
4.	Copy of Appellant's Financial Statements for year ending December 31, 2004	March 4, 2005
5.	Copy of Disclosure Statement of Intrawest Corporation for Club Intrawest	March 22, 2005
6.	Copy of letter from Hugh Dorward to Monica Ussher re: Application of GST to Resort Fees	March 6, 2006
7.	Copy of Appellant's Financial Statements for year ending December 31, 2005	March 8, 2006
8.	Copy of letter from Christopher Lewis to James Warnock re: Application of GST/HST to Resort Fees	November 16, 2006
9.	Copy of Appellant's Financial Statements for year ending December 31, 2006	April 7, 2007
10.	Copy of Appellant's Financial Statements for year ending December 31, 2007	April 9, 2008
11.	Copy of letter from Christopher Lewis to Thomas Akin re: Application of GST to Resort Fees	November 26, 2008
12.	Copy of Appellant's Financial Statements for year ending December 31, 2008	April 20, 2009
13.	Copy of Revised GST/HST Audit Proposal	November 17, 2009
14.	Copy of letter from Sandra Ruff to Dennis Lum, CRA re: GST audit proposal	December 4, 2009

15. Copy of chart created by CRA auditor Dennis Lum re: "reconstructed" for taxation years 2002-2008 January 27, 2010
16. Copy of Annual Resort Fee Budget for 2001 January 27, 2010
17. Copy of GST/HST Audit Proposal July 22, 2010
18. Copy of Notice of Reassessment for 2008 taxation year August 18, 2010
19. Copy of Notice of Reassessment for 2007 taxation year August 19, 2010
20. Copy of Notice of Reassessment for 2002 taxation year August 20, 2010
21. Copy of Notice of Reassessment for 2003 taxation year August 20, 2010
22. Copy of Notice of Reassessment for 2004 taxation year August 20, 2010
23. Copy of Notice of Reassessment for 2005 taxation year August 20, 2010
24. Copy of Notice of Reassessment for 2006 taxation year August 20, 2010
25. Copy of Notice of Confirmation for 2002 taxation year May 25, 2012
26. Notice of Confirmation for 2004 taxation year May 25, 2012
27. Notice of Confirmation for 2005 taxation year May 25, 2012
28. Copy of Notice of Confirmation for 2006 taxation year May 25, 2012
29. Copy of Notice of Confirmation for 2007 taxation year May 25, 2012
30. Copy of Notice of Confirmation for 2008 taxation year May 25, 2012
31. Copy of Summary of GST and ITC for Annual Resort Fees for the period Feb 1, 2002 to Dec 31, 2008 Undated
32. Copy of Calculation of GST Collectible For Annual Resort Fees for the period Feb 1, 2002 to Dec 31, 2008 Undated
33. Copy of Club Intrawest Flow Chart Undated
34. Copy of Responses to Questions on GST Treatment of Resort Fees – GST/HST Rulings Case No. 81172 Undated

**SCHEDULE B**

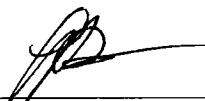
Documents of which the Respondent has knowledge but which are not in Her possession, control or power:

<b><u>Description</u></b>	<b><u>Date</u></b>
1. Originals of documents listed as copies in Schedule A.	Various

**DATED** at the City of Vancouver, the Province of British Columbia, this 25<sup>th</sup> day of February, 2013.

William F. Pentney  
Deputy Attorney General of Canada  
Solicitor for the Respondent

Per:

  
\_\_\_\_\_  
Lynn M. Burch  
Counsel for the Respondent

This List of Documents is filed on behalf of the Respondent whose address for service is:

Department of Justice  
B.C. Regional Office  
900 - 840 Howe Street  
Vancouver, British Columbia  
V6Z 2S9

Telephone: (604) 775-6016  
Facsimile: (604) 666-2214

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

**AND TO:** Jeffrey T. Love  
McCarthy Tetrault LLP  
Suite 5300, Toronto Dominion Bank Tower  
Toronto, Ontario  
M5K 1E6

**NOTICE TO INSPECT**

**TAKE NOTICE** that the documents referred to in Schedule A above may be inspected and copies taken at the Department of Justice, British Columbia Regional Office, 900 - 840 Howe Street, Vancouver, British Columbia, on any weekday, by appointment, between the hours of 8:30 a.m. and 4:30 p.m.