

Counter Tax Lawyers
301-10 Alcorn Avenue
Toronto, Ontario
M4V 3A9

February 3, 2017

Peter Aprile
[REDACTED]
[REDACTED]

T 1.416.218.5263
1.855.428.9529
F 1.855.328.9529

Matter No.: [REDACTED]

Canada Revenue Agency
c/o Mr. [REDACTED], Auditor
[REDACTED]
[REDACTED]

WITHOUT PREJUDICE

Delivered by fax

Re: Mr. [REDACTED]'s Legal Fees & Amounts Paid

Dear Mr. [REDACTED],

We are writing to support Mr. [REDACTED]'s submissions that the amounts that Mr. [REDACTED] paid to our firm in the 2016 taxation year are deductible under paragraph 60(o)(i) of the *Income Tax Act* and confirm the total expense.

SOLICITOR-CLIENT PRIVILEGE & DISCLOSURE PRECONDITION

As you may appreciate, solicitor-client privilege is a principle of fundamental justice. In *Minister of National Revenue v. Thompson*, 2016 SCC 21, the Supreme Court of Canada confirmed that: (1) solicitor-client privilege must be as close to absolute as possible; (2) client names, solicitor-client accounting records, *etc.* are presumptively privileged; and (3) no third-party can require disclosure unless a court first determines that the information or documents are not privileged.

It is clear that all Mr. [REDACTED]'s communications, information, and documents with our firm are privileged and confidential. However, Mr. [REDACTED] is willing to confirm the amounts that were paid to our firm for the period January 1, 2016, to December 31, 2016, on the precondition that the recipient acknowledges and agrees that Mr. [REDACTED]'s decision to disclose the amounts that he paid does not constitute any waiver of solicitor-client privilege. For example, the recipient acknowledges and agrees that Mr. [REDACTED]

does not intend to waive privilege on any underlying retainer agreement, dockets, invoices, *etc.* and the recipient will not use this letter to expand the disclosure or argue any implied waiver.

AMOUNTS PAID

In 2016, Mr. [REDACTED] paid our firm \$ [REDACTED].

We have attached, for your review, a copy of our firm's Invoice & Payment Summary for the period January 1, 2016, to December 31, 2016.

ADDITIONAL QUESTIONS

If the recipient has any questions – or if the recipient believes that the legislation or jurisprudence require that Mr. [REDACTED] provides some other evidence to support the amounts paid or the deductibility of the same – please contact the undersigned.

Yours truly,

Peter Aprile, Tax Counsel

Enclosure:

1. 2016-11-15 2016 Payment & Invoice Summary F.

