Docket: 2015-3673(GST)I

BETWEEN:

EDGAR W. FROESE,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

Appeal heard on April 20 and August 17, 2016 and decision rendered orally from the bench on August 17, 2016 at Vancouver, British Columbia

By: The Honourable Justice Don R. Sommerfeldt

<u>Appearances:</u> For the Appellant: Counsel for the Respondent:

The Appellant himself Geraldine Chen

JUDGMENT

With the consent of the Respondent, the Appeal from the assessment (the "Assessment") made under the *Excise Tax Act*, as set out in Notice of Assessment number 2380521, is allowed, without costs, and the assessment is vacated.

Signed at Ottawa, Canada, this 3rd day of October, 2016.

"Don R. Sommerfeldt" Sommerfeldt J.