

COURT OF KING'S BENCH OF MANITOBA

B E T W E E N:

DONALD KOSTYNYK,	)	<u>David J. Wiebe</u>
	)	for the applicant
applicant,	)	
	)	
-and-	)	
	)	
KELLY STEWART KOSTYNYK in his capacity	)	<u>Amelia M. Peterson</u>
as Attorney for ANNE KOSTYNYK,	)	for the respondent
	)	
respondent.	)	Report Issued:
	)	August 31, 2026
	)	
	)	Deemed Confirmation Date:
	)	October 5, 2026

ASSOCIATE JUDGE'S REPORT

ASSOCIATE JUDGE GOLDENBERG

[1] This report is pursuant to the consent reference order pronounced by Martin J. on October 10, 2024, directing a reference for an accounting of the property of Anne Kostynyk ("Anne") by Kelly Stewart Kostynyk ("Kelly") pursuant to ***The Powers of Attorney Act***, C.C.S.M. c. P97. The following specific matters were referred:

4. THAT a reference is hereby made to the Associate Judge for the purpose of taking the accounts of the respondent for the entire period of time that he had a duty to act pursuant to s. 19(1) of *The Powers of Attorney Act*, CCSM c P97 in the role of Attorney for Anne Kostynyk, including:

- a. Determining the period of time when the respondent had a duty to act pursuant to s. 19(1) of *The Powers of Attorney Act*;
 - b. Setting deadlines for filing materials in regards to the taking of the accounts;
 - c. Setting dates for hearings relating to the taking of accounts with the persons interested in the taking of the accounts;
 - d. Examining the said accounts;
 - e. Inquiring into and adjudicating upon complaints or claims by a person interested in the taking of the accounts;
 - f. Requiring any party to be examined and to produce such documents as the Associate Judge thinks fit and the Associate Judge may give directions for their inspection by any other party;
 - g. Reporting their findings and conclusions relating to the taking of the accounts, including, but not limited to, ordering repayment to Anne Kostynyk any monies found to be due and owing following the provision of the accounting;
 - h. Assess the costs of the respondent, Kelly Stewart Kostynyk, the applicant, Donald Kostynyk, and any persons interested in the taking of the said accounts;
- and for such purposes the accounts are by this Order referred to the Associate Judge.

PRELIMINARY ISSUE

[2] At the initial appearance of the parties on the passing of accounts, I raised a question concerning the jurisdiction of an Associate Judge to determine the period during which the respondent had a duty to act pursuant to s. 19(1) of ***The Powers of Attorney Act***. The matter was adjourned for the parties to consider that, including whether further direction was needed by Martin J. Following that, and by the time the parties next appeared in front of me, the issue of the period of time when the respondent had a duty to act pursuant to ***The Powers of Attorney Act*** was agreed to. Specifically, the parties agree that the period of time when the respondent had a duty to act under the Power of Attorney was from June 30, 2022, to October 31, 2024.

BACKGROUND

[3] The applicant, Donald Kostynyk ("Donald"), and the respondent, Kelly, are brothers. Anne is their mother. Anne had two other children: Lorne Kostynyk, who passed away in 2021, and Evangeline Januska ("Angie"), who passed away in 2023.

[4] Kelly and Angie were joint Powers of Attorney under a General Power of Attorney granted by Anne. Upon Angie's death, Kelly became the sole Power of Attorney. Kelly was removed as Attorney pursuant to the consent order effective October 31, 2024. The Canada Trust Company was appointed as the Attorney for Anne effective October 31, 2024.

SCOPE OF THE REFERENCE HEARING

[5] The reference hearing took place over the course of several in-chambers appearances, with both parties filing affidavit evidence, and counsel making submissions.

[6] Over the course of the hearings, and based on the various initiating and further affidavits, as well as discussions between counsel, the parties ultimately reached an agreement on the accounts. What remained in dispute between the parties was the entitlement to reimbursement for legal fees incurred by Kelly and Donald, as well as the entitlement of Kelly to compensation for his services as Attorney.

AGREED TO ACCOUNTS

[7] The parties agree and I approve the accounts for the period of June 22, 2022, to October 31, 2024, as follows:

Opening Balance on June 30, 2022:	\$4,145,178.98
Realized Gains:	\$ 542,472.45
Monies Received:	\$2,713,793.41
Monies Dispersed:	\$3,113,861.21
Closing Balance on October 31, 2024:	\$4,287,583.60

LEGAL COSTS

[8] Kelly seeks compensation for his legal fees on a solicitor-client basis, in the amount of \$39,449.41, and asks that those costs be paid by Anne. Donald takes the position that Anne should not pay for any of Kelly's legal costs, rather, that Kelly should bear those costs himself.

[9] Donald seeks compensation for his legal fees on a solicitor-client basis, in the amount of \$52,650.65, and says that they should be paid in full by Kelly personally, or partially by Kelly and Anne, or in the further alternative by Anne. Kelly takes the position that Donald should bear all his own costs.

[10] It is unfortunate that both parties incurred significant legal costs in relation to a passing of accounts that ultimately was uncontested except with respect to legal fees, and Kelly's claim for compensation.

[11] The obligation for an attorney to account is set out in s. 22(1) of ***The Powers of Attorney Act***, which provides as follows:

Duty of attorney to provide accounting

22(1) During any period in which an attorney has a duty under subsection 19(1) to act, the attorney shall provide an accounting in respect of the estate

(a) upon demand by any person named as a recipient of an accounting by the donor in the enduring power of attorney; or

(b) where the donor does not name a recipient in the enduring power of attorney or the named recipient is the attorney or the spouse or common-law partner of the attorney or is deceased or mentally incompetent, annually to the nearest relative of the donor.

Obligation redditionnelle

22(1) Le mandataire tenu d'agir en vertu du paragraphe 19(1) rend compte de sa gestion:

a) sur demande formelle de toute personne nommée à titre de bénéficiaire de la reddition de comptes par le mandant dans la procuration durable;

b) annuellement au plus proche parent du mandant en l'absence de nomination d'un bénéficiaire dans la procuration, ou lorsque la personne nommée est le mandataire ou son conjoint ou conjoint de fait, est décédée ou est inhabile sur le plan mental.

[12] In the present case, Anne's Power of Attorney does not name a recipient for an accounting. Accordingly, s. 22(1)(b) of ***The Powers of Attorney Act***, was applicable to compel Kelly, as Attorney, to provide an accounting in respect of the estate annually to Donald, the nearest relative of the donor.

The Accounting

[13] Kelly's position was that he was not obligated to account to Donald in January 2023, as the obligation to account 'annually' under ***The Powers of Attorney Act*** would not have been triggered until June 30, 2023.

[14] Kelly did provide an accounting to Donald on or around October 13, 2023, (the "First Accounting") but it was not a complete accounting. Donald, upon receipt of the

First Accounting, was concerned that considerable portions of his mother's assets were not accounted for. Donald, through his counsel, requested more information and asked questions about the account. Kelly answered some of the questions, and on March 13, 2024, advised through counsel that he would not be answering any further questions and would instead proceed with a formal passing of accounts.

[15] Donald filed a Notice of Application on August 27, 2024, which requested an order requiring Kelly to provide a full and complete accounting, and asked that Kelly be removed as the Attorney. As noted, that application was resolved by way of a consent order that was signed in court on October 10, 2024, on the first appearance of the notice of application. The within accounting was then brought to court by Kelly in accordance with the consent order.

[16] The issues relevant to costs are whether Kelly fulfilled his accounting obligations under s. 22(1)(b) of ***The Powers of Attorney Act*** and whether the legal fees incurred by either party should be borne by Anne's estate or personally by Kelly or Donald.

[17] I find that the conduct of both Kelly and Donald contributed to the unnecessary escalation of this matter and to some of the resulting legal costs. The statutory framework contemplates that an attorney will provide timely and transparent disclosure and that disputes respecting any accounting will, where possible, be resolved, without the need for more formal court proceedings.

[18] Kelly, as Attorney, owed a fiduciary duty to Anne that included the obligation to provide an accounting to the nearest relative under s. 22(1)(b) of ***The Powers of Attorney Act***. Kelly acknowledges that the First Accounting omitted certain

investments based on Anne's preference for privacy. While motivated by a desire to respect Anne's privacy, his actions in providing an incomplete accounting were inconsistent with his statutory obligation. Even if done in good faith, the incomplete accounting reasonably raised questions for Donald and was the initial catalyst for the dispute.

[19] After discussions between the parties, Kelly agreed to account further and had begun doing so. However, the accounting took longer than expected including as a result of some significant health concerns that he experienced, and the death of Angie. Donald chose to file his application before receiving the updated accounting.

[20] This matter illustrates the importance of clear communication and strict adherence to statutory accounting duties in the administration of a Power of Attorney. A complete and transparent accounting by Kelly at the outset, coupled with greater patience on Donald's part while the accounting was being finalized, may have avoided the need for court intervention.

Kelly's Legal Fees

[21] Based on all the circumstances, I find that Anne's estate should pay most of Kelly's legal costs in preparing the accounting, as that obligation arose from the Attorney's statutory obligation. Even though some of the work was done prior to the order for the formal accounting and some after the order, I find that most of the fees should be paid out by Anne's estate, consistent with the following principle set out by the Manitoba Court of Appeal in ***Re Parkinson Estate***, 2024 MBCA 52, at para. 100:

[100] This general rule as to costs in estate litigation must interact with the long-standing principles regarding indemnification of a trustee. A trustee, such as a personal representative, “acting within the scope of their duties is entitled to indemnification from the estate for all reasonable costs incurred in executing their duties, including reasonable legal fees on a solicitor and client basis” (Weiss Estate v Weiss, 2022 MBQB 55 at para 3; see also *Westover Estate v Jolicouer*, 2024 ONCA 81 at para 14). The corollary is also true to ensure that the assets of an estate are not depleted without justification. The trustee must personally bear the costs of estate administration, including estate litigation, that are unjustifiably incurred (see *Ballen* at paras 12-13, 18).

[22] The right of a fiduciary to be indemnified is not absolute. Where a trustee or other fiduciary is ordinarily entitled to reimbursement for reasonable expenses incurred in carrying out their duties, indemnification may be reduced where the fiduciary’s conduct had contributed to unnecessary expense or litigation. As recognized in ***Re Parkinson Estate*** indemnification exists to protect fiduciaries who reasonably discharge their duties, but does not extend to expenses unnecessarily generated by the fiduciary’s own conduct.

[23] While Kelly bears some responsibility for not clearly communicating that the First Accounting was only a partial accounting and for omitting certain assets from the accounting, overall, I find that his assessment that the accounting should proceed under the supervision of the court was not unreasonable in the circumstances.

[24] Kelly seeks compensation of \$39,441.41 for his legal fees, to be paid by Anne’s estate. My decision is that there should be some reduction because some of these fees likely were incurred because of his decision to send a partial accounting. Had Kelly provided a complete accounting at the outset, or clearly advised that the October 2023 accounting was only partial and that further information would follow, some portion of the ensuing legal work may have been avoided.

[25] I order that \$30,000 of Kelly's legal fees (inclusive of taxes and disbursements) be paid by Anne's estate and that he bear the remainder of those fees himself.

Donald's Legal Fees

[26] I am unable to accept that Donald should be reimbursed for all of his legal fees by Kelly and/or Anne's estate. While Donald submits that he was successful because the matter resulted in a formal accounting and court oversight of Anne's affairs, that characterization oversimplifies the outcome. The application was resolved by consent and there were no findings by the Court that Kelly had misappropriated funds, acted dishonestly, breached his fiduciary duties, or otherwise caused loss to Anne. Ultimately, the parties agreed upon the accounts and no adjustment to Anne's assets was required.

[27] I accept that Donald had legitimate concerns arising from the First Accounting. Kelly's decision to provide an accounting that omitted certain assets understandably caused concern and justified further inquiries. In the circumstances, it was reasonable for Donald to pursue court intervention when the parties reached an impasse regarding the accounting process.

[28] However, as noted, the necessity for an accounting overseen by the Court was not solely Kelly's fault. Despite the concern I noted regarding Kelly's actions in relation to the First Accounting, I accept that Donald's actions were not without fault either. He was aware that there were significant challenges affecting the completion of the accounting, including the death of Angie and Kelly's health concerns. There is no question that the brothers' relationship was very strained and that Kelly had concerns about Donald's intentions concerning Anne's money.

[29] The fact that it was reasonable to commence the application does not mean that all subsequent legal expenses should be borne by Anne's estate or by Kelly personally. From the evidence before me, a substantial portion of the legal fees resulted from a longstanding and difficult family conflict rather than solely from any failure by Kelly to discharge his statutory obligations. The accounting became increasingly adversarial notwithstanding that there was ultimately no finding of misconduct and no monetary recovery obtained for Anne.

[30] I also note that Donald commenced the application while Kelly was continuing efforts to complete a more comprehensive accounting after Kelly had advised that difficulties, including health concerns and the death of Angie, had affected the timing of the accounting process. While those circumstances did not relieve Kelly of his obligation to account, they are relevant in assessing whether it would be fair to require him personally to bear Donald's legal expenses.

[31] In my view, the fair result is to recognize that Donald's application served a useful purpose by bringing the accounting before the Court, while at the same time recognizing that Donald did not establish misconduct on Kelly's part warranting a personal costs award. Accordingly, I find that Anne's estate should bear a reasonable portion of Donald's legal fees associated with obtaining the accounting, but that neither Anne nor Kelly should be responsible for indemnifying him fully.

[32] My decision is that Donald is entitled to reimbursement of legal fees totaling \$20,000 (inclusive of taxes and disbursements), payable by Anne's estate. In fixing that amount, I have considered that Donald reasonably pursued court involvement to obtain

a formal accounting, but was not successful in establishing any wrongdoing by Kelly or obtaining a recovery for Anne. I have also considered that a substantial portion of the legal fees arose from the broader family conflict rather than issues directly related to Kelly's accounting obligations.

COMPENSATION

[33] Kelly did not pay himself compensation during the period covered by the accounting. Rather, he presented a request for compensation and reimbursement as part of the accounts and sought the Court's approval through the passing of accounts process. Donald opposes the claim. I am satisfied that determining whether those amounts should be allowed as part of the accounts falls within the matters referred to me concerning the taking of the accounts

[34] Kelly seeks compensation of \$9,473.24 for his work as Anne's attorney plus reimbursement for various expenses he incurred, totaling a further \$15,022.51. The \$9,473.24 sought for compensation includes mileage expenses and relates to the time spent by Kelly attending to Anne's care and finances, particularly in relation to reporting to Donald and preparing the within application to pass accounts.

[35] The \$15,022.51 includes \$5,205.60 for travel expenses incurred to cancel a trip and return to Winnipeg to care for Anne, \$6,673.83 for a non-refundable condominium rental that could not be used due to Anne's ongoing care needs, and \$2,849 for miscellaneous expenses.

[36] Donald takes the position that no compensation is warranted for a number of reasons, including that the Power of Attorney does not provide for compensation, that

Kelly's actions were dishonest, that he has not properly established the time he spent, and that the expenses were not for Anne's benefit or were not justified.

[37] Turning first to the Power of Attorney, it is silent on the issue of compensation. Donald's position is that this ends the matter. He takes the position that if Anne wanted her attorney(s) to be compensated, that she would have expressly provided for this in the Power of Attorney.

[38] ***The Powers of Attorney Act*** is also silent on the issue of whether compensation must be provided for in the power of attorney. The only reference to compensation in the act is at section 19 where it distinguishes the standard of care owing by an attorney based on whether the attorney receives compensation for acting as an attorney.

[39] A review of some Manitoba authorities shows that Manitoba courts have considered that the absence of a compensation provision in a power of attorney does not necessarily preclude an attorney from receiving compensation, but also that an attorney is not automatically entitled to compensation. In the ***Estate of William Alfred Kirkup***, 2021 MBQB 184, Senior Master Clearwater (as she then was) summarizes the case law regarding compensation for a power of attorney as follows at paragraph 59:

59 It should be noted in the case law that compensation for a power of attorney is not a normal requirement or entitlement. While the parties agree that the master has jurisdiction to consider the issue as referenced to the judge, the question for the court is whether the intention of the donor, as may be found in the power of attorney document itself, or possibly through other evidence, supports that some reasonable compensation would be given to the attorney for his troubles.

[40] Senior Master Clearwater also noted that the lack of specific intent in the power of attorney document itself may not be fatal to a claim for compensation (see para. 60). Accordingly, the absence of an express compensation provision is an important consideration, but it is not determinative.

[41] I am satisfied that the issue in this case is not whether Kelly is automatically entitled to compensation, but whether the evidence supports a reasonable allowance for the services actually provided.

[42] In ***Nichol Estate, Re*** (1996), 112 Man.R. (2d) 35, Master Lee, as he then was, considered a claim for compensation to a power of attorney during a passing of account on an estate matter. The power of attorney was also the executor, and sought compensation for time spent as power of attorney for his father before his father died. Master Lee allowed some compensation, as follows at paragraph 12:

[12] Upon considering all of the evidence and hearing the submissions of counsel, I am persuaded that Macklem Nichol should be allowed some compensation for the time spent in accounting under the power of attorney. I am allowing the compensation in the amount of \$2,500 inclusive for the services which includes a contribution towards mileage. I am not prepared to allow compensation to Macklem Nichol for operating under the power of attorney per se. There is no evidence that Macklem Nichol had any understanding with his father that he would receive or be entitled to payment for his services in this regard. No payment was made during his lifetime for these services. Notwithstanding the submission of counsel for Betty MacKay, there is no evidence that the \$2,500 gift to Macklem Nichol was a transaction which can be characterized as payment for operating under power of attorney. Macklem Nichol himself gave no evidence to suggest that he requested or had any agreement with his father to be compensated for his services. There is very little law relating to the issue of compensation of individuals acting under power of attorney. The instrument itself does not address the matter of compensation, and, although I am not satisfied that there is a presumption that a family member acting under power of attorney does so gratuitously and a stranger acting under power of attorney is entitled to compensation, I am satisfied under all of the circumstances that compensation should not be awarded to Macklem Nichol for his services rendered to his father pursuant to the power of attorney. ...

[43] In ***Flatt Estate, Re*** (1997), 116 Man.R (2d) 288, Master Lee also considered a claim for compensation for acting under a power of attorney prior to the donor's death.

In disallowing any compensation, Master Lee noted as follows at paragraph 20:

20. ...there is no evidence of any understanding between Bob and Olive that Bob was to be compensated for his services as attorney and there is no evidence of any payments being made during Olive's lifetime. All of the evidence supports the finding that Bob acted under the power of attorney as a volunteer due to his longstanding close personal relationship with Olive, his position as stepfather of two of Olive's grandchildren and his stated affection for Olive. The time spent by Bob as reflected in the statement of hours he prepared was no doubt spent by him. However, I am satisfied that most of this time was not spent on matters relating to finances but rather in visiting Olive because of Bob's affection for Olive. In fact, the cheque record entered as an exhibit in the proceedings discloses that the first cheque Bob wrote for Olive was not until January 18, 1994 and that between January 18, 1994 and March 15, 1994, the date of Olive's death, only sixteen cheques were written.

[44] ***Estate of Ruth Jean Colvin***, 2006 MBQB 229, is an authority that considers an attorney's entitlement to compensation where the power of attorney itself provides for compensation, as follows:

"... my Attorney shall be paid fairly and reasonably for acting as my Attorney, such payment or payments to be made from time to time out of the income and/or capital of my property, as my Attorney considers appropriate."

[45] Even where the power of attorney provided for compensation, the court still considered whether every service provided to a donor is worthy of compensation.

Master Harrison noted as follows at paras 22 and 23:

22 I accept the guidance of Master Lee, as he then was, in the ***Nickel*** estate wherein he indicated that he was not satisfied that there is a presumption at law that a family member acting under power of attorney does so gratuitously and a stranger acting under power of attorney is entitled to compensation. This however does not answer the question as to whether every service provided to the donor is worthy of compensation and consequently approbation by this court. It is clear in this case that the claimant was providing living support services to the donor and her husband long before the said power of attorney was executed. This continued after the donor's husband's death until her eventual demise. It is also clear that no request or demand for compensation under the power of attorney or otherwise was ever made to the donor. At law the fact

remains that a power of attorney is not required to take someone to their doctor's office not is it required to assist them in getting their groceries. While such behaviour is certainly commendable, this court has no evidence or indeed case law that it is compensable under the subject power of attorney. To find differently would entitle the claimant to "bank" over the last eight years the unrequested and unbilled living support services undoubtedly provided to the donor. While the evidence provided to this court is certainly less than satisfactory in terms of allocating the living support services provided and the power of attorney services provided, the court is prepared under the circumstances to make such a division. This estate must be brought to a conclusion.

23 After due consideration of the affidavit evidence filed and the able submissions of counsel, I find that the appropriate compensation for those services compensable under the subject power of attorney is \$7,500.00. ...

[46] Courts have long recognized that fiduciaries who devote time, skill and effort to the administration of another person's property may be entitled to fair remuneration and reimbursement of reasonable expenses incurred in carrying out those duties. Authorities addressing trustees and other fiduciaries emphasize that any compensation awarded must be reasonable and proportionate to the services rendered and the responsibilities assumed. Trustee compensation principles are useful as guidance in assessing a compensation claim arising in the context of a passing of accounts by a fiduciary.

[47] The Court of Appeal's comments in ***Re Parkinson Estate*** regarding compensation are illustrative:

[52] Section 90(1) of the *Trustee Act* provides that a personal representative, such as an executor, is entitled to "fair and reasonable allowance for his care, pains, and trouble, and his time expended in and about the estate" (see also the *KB Rules*, r 74.12(12)). The archaic language of the *Trustee Act* in the modern context is better understood to mean that fair and reasonable compensation turns on a trustee's "care, diligence and competence" in administering the estate (*Adamson Estate, Re*, 1960 CanLII 830 (MB QB), 1960 CarswellMan 50 at para 30, 34 WWR 667 (MBQB)). Neither the *Trustee Act*, or the *KB Rules* provide guidance as to what calculation method should be used to fix what is a fair and reasonable compensation (see *In Re Lloyd Estate*, 1954 CarswellMan 41, 1954 CanLII 237 (MBCA) [*In Re Lloyd Estate*]).

[53] The common practice of using customary percentages used by professional trustees, such as trust companies or the Public Guardian and Trustee, to fix an executor's fee based on the value of estate receipts, disbursements or assets, while a useful reference point, is however not a method to be used mechanically or rigidly (*In Re Lloyd Estate* at 287). *In Re Lloyd Estate*, McPherson CJM made clear that while in some cases use of customary percentages used by professional trustees may result in a fair and reasonable fee, in other cases, given the idiosyncrasies of an estate, uncritical reliance on a percentage method may produce an unreasonable fee (either too high or too low).

[54] Ultimately, the wording of the *Trustee Act* confirms that what is a fair and reasonable fee for a trustee is not a scientific question; it is an exercise of judicial discretion based on the circumstances of the individual case in light of the five factors set out in *Toronto General Trusts Corp v Central Ontario Railway*, 1905 CarswellOnt 449 at para 20, 6 OWR 350 [*Toronto General Trusts Corp*]:

- a) the magnitude of the trust;
- b) the care and responsibility springing therefrom;
- c) the time occupied in performing its duties;
- d) the skill and ability displayed;
- e) the success which has attended its administration.

[48] I accept that Kelly devoted substantial time and effort to managing Anne's affairs during the relevant period. In addition to routine financial administration, he assumed responsibility for addressing Anne's ongoing care needs, managing her assets on his own following Angie's death, and responding to requests for information concerning the administration of Anne's property. Applying the factors described in ***Re Parkinson Estate***, I am satisfied that Kelly assumed significant responsibility for the management of a substantial estate and provided meaningful benefit to Anne.

[49] Having regard to the Manitoba authorities concerning compensation of attorneys, the fiduciary compensation principles discussed above, and the fact that the Power of Attorney is silent regarding compensation, I am satisfied that Kelly should receive reasonable compensation for the services he provided in managing Anne's financial affairs, although not for services he provided more generally relating to Anne's ongoing medical care needs.

[50] Kelly's records regarding the amount of time spent and the specifics of what he did are not set out clearly in his supporting affidavit. However, his own description, as well as the accounts themselves detailing monies received and disbursed, and his lawyers' time sheets which show considerable communications regarding the accounts, all reflect that he spent a lot of time attending to Anne's finances, reporting to Donald and preparing the within application for passing the accounts.

[51] The evidentiary foundation does not permit a precise calculation, however, I am satisfied that the records establish substantial and ongoing involvement in Anne's financial affairs over more than two years. While I am not satisfied that all of the claimed expenses should be allowed, I am prepared to fix compensation globally.

[52] Having regard to all of the circumstances including the scope of Kelly's responsibility, the time expended, the benefit provided to Anne, and the need to ensure that compensation remains fair and proportionate, I conclude that \$10,000 of the compensation requested by Kelly should be allowed

CONCLUSION

[53] For the foregoing reasons:

- (a) the accounts of Kelly Stewart Kostynyk, as Attorney for Anne Kostynyk, for the period from June 30, 2022, to October 31, 2024, are approved as set out in paragraph 7 of this report.
- (b) Kelly Stewart Kostynyk shall be reimbursed for legal fees in the amount of \$30,000, inclusive of taxes and disbursements, payable from Anne Kostynyk's estate.

- (c) Donald Kostynyk shall be reimbursed for legal fees in the amount of \$20,000, inclusive of taxes and disbursements, payable from Anne Kostynyk's estate.
- (d) Kelly Stewart Kostynyk is allowed compensation in the amount of \$10,000, inclusive of taxes, for services rendered as Attorney for Anne Kostynyk.
- (e) Save as set out above, no further compensation, reimbursement or costs are awarded.

J. L. Goldenberg
Associate Judge

IMPORTANT NOTICE
THIS REPORT BECOMES AN ORDER OF THE
COURT OF KING'S BENCH ON CONFIRMATION.
A REPORT WILL BE AUTOMATICALLY CONFIRMED
UNLESS CONFIRMATION IS OPPOSED.
YOU ARE RESPONSIBLE FOR INFORMING
YOURSELF ABOUT THE CONFIRMATION PROCESS
WHICH IS GOVERNED BY KING'S BENCH RULE
54.06(2) AND RULES 54.08 THROUGH 54.10