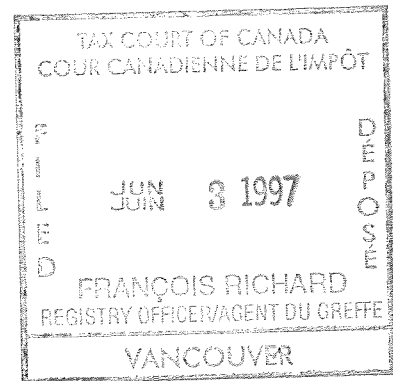


96-433(GST)G

TAX COURT OF CANADA



BETWEEN:

BOMBAY JEWELLERS LTD.

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.

Description	Date
1. Copy of Notice of Assessment No. 11BU0200374	April 20, 1993
2. Copy of Notice of Objection	May 25, 1993
3. Copy of Notice of Decision PAC 7998	January 24, 1996
4. Copy of Goods and Services Tax Registration Form	January 17, 1991
5. Copy of Financial Statements of Bombay Jewellers Ltd.	September 30, 1992
6. Copy of letter to the Appellant from Revenue	August 5, 1992
7. Copy of Notice of Reassessment No. 1111401	August 5, 1992
8. Copy of Notice of Reassessment No. 1111400	August 5, 1992
9. Copy of Invoice from Raja Jewellers Ltd. on back of Bombay Jewellers Appraisal Form	October 25, 1991
10. Copy of 4 page Inventory List from Raja Jewellers printed on back of Bombay Jewellers Appraisal Forms	October 25, 1991
11. Copy of Invoice from Vancouver Coin & Stamp (1982) Ltd.	December 23, 1992
12. Copy of Invoice from Vancouver Coin & Stamp (1982) Ltd.	December 29, 1992
13. Copy of letter to Koffman, Birnie & Kalef	August 2, 1993
14. Copy of letter from Koffman, Birnie & Kalef	October 12, 1993
15. Copy of Invoice from Vancouver Coin & Stamp (1982) Ltd.	August 13, 1992
16. Letter from Manning, Jamison to Revenue	March 31, 1993

17. Copy of Monthly Sales Record for 1991 [14 pages]
18. Copy of Monthly Sales Record for 1992 [15 pages]
19. Copy of General Ledger [14 pages] October 1, 1991 to September 28, 1992
20. Copy of General Ledger [13 pages] October 1, 1992 to December 31, 1992
21. Polaroid picture of 1/2 Kilo gold bar ?

SCHEDULE B

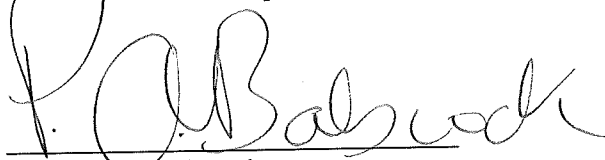
Documents of which the Respondent has knowledge but which are not in Her possession, control or power:

Description	Date
1. Originals of documents listed as copies in Schedule A.	

DATED at the City of Vancouver, British Columbia, this 3rd day of June, 1997.

George Thomson
Deputy Attorney General of Canada
Solicitor for the Respondent

Per:


Patricia A. Babcock
Counsel for the Respondent

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

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

Telephone: (604) 666-0324
Facsimile: (604) 666-2214

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

AND TO: Werner H.G. Heinrich
Koffman Birnie & Kalef
Business Lawyers
19th Floor, 885 West Georgia Street
Vancouver, BC
V6C 3H4

NOTICE TO INSPECT

TAKE NOTICE that the documents referred to in Schedule A above may be inspected and copies taken at 900 - 840 Howe Street, Vancouver, British Columbia, V6Z 2S9, on any weekday, by appointment, between the hours of 8:30 a.m. and 4:30 p.m.