

**CITATION:** *Kostiuk v. Liu et al*, 2026 ONSC 1013  
**COURT FILE NO.:** CV-23-924-00ES  
**DATE:** 20260407

**ONTARIO**

**SUPERIOR COURT OF JUSTICE**

**BETWEEN:** )  
 )  
BORIS J. KOSTIUK )  
 ) *Frank Perruccio*, Counsel, for the Applicant  
Applicant )  
 )  
– and – )  
 )  
WAN LUI and THE ESTATE OF ROBERT ) *Self-Represented Respondent*  
WALTER KOSTIUK and THE ESTATE )  
OF WALTER KOSTIUK )  
 )  
Respondent )  
 )  
 )  
 )  
 ) **HEARD:** In-Writing

2026 ONSC 1013 (CanLII)

**JUSTICE S. WOODLEY**

**RULING ON COSTS**

**OVERVIEW**

- [1] This matter concerns two estates, the Estate of Robert Kostiuk and the Estate of Walter Kostiuk, which jointly have an estimated combined value of \$4,000,000.00.
- [2] The Applicant Boris Kostiuk is the brother of the late Robert Kostiuk, the son of the late Walter Kostiuk, a beneficiary of the Estate of Walter Kostiuk, and a creditor of the Estate of Robert Kostiuk.
- [3] The Respondent Wan Li Liu (“Wan Li”) is the Estate Trustee for Robert Kostiuk’s Estate, and is Robert’s sole beneficiary and widow, having married Robert approximately 8 months prior to his death.

- [4] Wan Li is also the trustee of those assets held by Robert Kostiuk and/or by Wan Li and Robert Kostiuk jointly, and/or Wan Li solely, that remained owing to the beneficiaries of Walter Kostiuk's Estate at the death of Robert.
- [5] The application was commenced by the Applicant Boris Kostiuk ("Boris") to recover those funds due to him from the Estate of Walter Kostiuk that had not been distributed to him by his brother Robert Kostiuk ("Robert") prior to Robert's death on February 3, 2023.
- [6] The application was heard on December 5, 2025. For Oral Reasons for Decision and Endorsement dated December 5, 2025, it was ordered that the Applicant Boris Kostiuk is entitled to repayment of the sum of \$200,000 plus CJA interest from March 16, 2022, said sum payable by the Estate of Robert Kostiuk and/or Wan Li Liu personally as the result of conversion of assets.

### **THE FACTS**

- [7] Walter Kostiuk was married to Helene Kostiuk and together they had three sons, Boris (the Applicant), Robert (deceased) and Zenon Kostiuk.
- [8] On October 30, 1964<sup>1</sup> and on April 19, 1995<sup>2</sup>, Walter Kostiuk and Helen Kostiuk executed mirror Wills that left their respective estates to each other, with a gift over to their three sons in equal shares.
- [9] Boris and Zenon eventually married and/or moved out of their parents' home.
- [10] Robert did not marry during his parents' lifetimes and continued to reside with his parents throughout the remainder of their lifetimes<sup>3</sup>.
- [11] Helen Kostiuk died on May 14, 2006<sup>4</sup>.
- [12] Robert and Walter Kostiuk continued to live together in the family home.
- [13] On April 3, 2012, Walter Kostiuk appointed his son Robert as his power of attorney for property and personal care. Walter Kostiuk did not, however, amend the provisions of his April 19, 1995 Will, which remained in force on his death and gifted his Estate equally to his three sons.
- [14] Also on April 3, 2012, following Robert's appointment as attorney for property, Walter added Robert to the title of the family home located at 166 Lorindale Dr. Oshawa, and thereafter added Robert as the joint registrant to his bank accounts.<sup>5</sup>

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<sup>1</sup> Respondent's Record, B-3-95 - 96

<sup>2</sup> Respondent's Record, B-2-37 – 53; B-3-176 - 180

<sup>3</sup> Applicant's Record, A105, para 10

<sup>4</sup> Applicant's Record, A 104, para 5

<sup>5</sup> Respondent's Record, B-2-128, para 15; Applicant's Record A106, para 10 - 11

- [15] By October of 2013, Robert was solely managing Walter Kostiuk's finances as Walter "was bedridden, blind and unable to walk or be left alone"<sup>6</sup>.
- [16] In or about 2016, Robert met the Respondent Wan Li, a Chinese National Citizen, at the Great Blue Heron Casino.<sup>7</sup>
- [17] Walter Kostiuk died on November 27, 2016<sup>8</sup>.
- [18] Upon Walter Kostiuk's death, Robert received all assets owned by Walter Kostiuk by joint/designated registration. Due to the manner that Walter Kostiuk's assets were held with Robert, his attorney for property, Robert was not required to obtain probate. Robert undertook to administer the Estate in accordance with the terms of Walter Kostiuk's Will.<sup>9</sup>
- [19] Robert Kostiuk acknowledged to his siblings that he held the assets in trust for the Estate of Walter Kostiuk and that each third of Walter's estate, exclusive of the real property, was valued at \$1,000,000.<sup>10</sup>
- [20] In early 2017, Robert Kostiuk divided the bank account assets into thirds and began distributing Walter Kostiuk's estate to the named beneficiaries, namely Zenon, Boris, and Robert. Robert transferred Zenon's \$1 Million share to him from Walter Kostiuk's TD Waterhouse account in satisfaction of Zenon's distributive share.<sup>11</sup>
- [21] Boris and Robert agreed that Robert would continue to hold and invest the \$1 Million due to him (Boris) as beneficiary "was good" at investing.<sup>12</sup>
- [22] In or about February of 2020, Robert advised Boris that he was considering allowing Wan Li to reside with him at the family home. Boris determined that he wished to be paid his interest in Walter's Estate at that time. Boris and Robert agreed that Robert would transfer \$600,000 immediately to Robert with the express agreement that he would transfer the remaining \$400,000 once the stock market improved.<sup>13</sup>
- [23] Robert transferred \$600,000 to Boris in partial payment of his distributive share on February 4, 2020.

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<sup>6</sup>Respondent's Record, B-2-54, Clinical Care Update dated October 2013 and B-3-187 Letter to Sheriff's Office

<sup>7</sup> Respondent's Record, B-3-111, Solicitor's notes dated Feb. 21, 2020; B-2-67; Applicant's Record A70, A107 para 15 - 17

<sup>8</sup> Applicant's Record, A105, para 5

<sup>9</sup> Applicant's Record, A69, para 12

<sup>10</sup> Applicant's Record, A 69, para h – I; A106, para 13; Affidavit of Zenon Kostiuk A183 para 8

<sup>11</sup> Applicant's Record A69

<sup>12</sup> Applicant's Record, A106 para 13

<sup>13</sup> Applicant's Record, A106, para 13; Affidavit of Zenon Kostiuk A184, para 8 - 9

- [24] Boris became concerned that Wan Li was seeking to take advantage of Robert and suggested that Robert attend a lawyer to obtain advice and/or to obtain a cohabitation agreement.
- [25] On February 21, 2020, and March 16, 2020, Robert Kostiuk attended the law office of Colin Neubauer for the purpose of preparing and executing a cohabitation agreement between Robert Kostiuk and Wan Li Liu.
- [26] While at Mr. Neubauer's office on February 21, 2020, Robert advised Mr. Neubauer that he owed a debt of \$200,000 to Boris. Mr. Neubauer prepared a financial statement that was sworn by Robert that listed thereon a debt owed to his brother Boris totaling \$200,000.<sup>14</sup>
- [27] Wan Li Liu refused to execute the agreement and it was never finalized.<sup>15</sup>
- [28] Robert's relationship with Wan Li affected his relationship with Boris in that he (Boris) believed Wan Li to be "scamming" Robert and further believed that Wan Li was "predatory" based on information provided by Robert to Boris.<sup>16</sup>
- [29] Boris provided sworn testimony that in 2021 that he and Robert discussed repayment of the \$400,000 due to him as well as Boris' (vested) 1/3 interest in the Lorindale property. Boris stated that it was agreed that Robert would continue to invest the funds and they would deal with the home at "some point in the future".<sup>17</sup>
- [30] On May 6, 2022, unbeknownst to Boris or Zenon, Robert married Wan Li.<sup>18</sup>
- [31] On March 15, 2022, Robert attended the law office of Larry Yanch and provided instructions for his Last Will and Testament and Powers of Attorney. During this meeting, Robert Kostiuk advised Mr. Yanch that he owed money to his brother Boris Kostiuk. Mr. Yanch made a notation regarding a debt owed to Boris in his solicitor's notes<sup>19</sup>.
- [32] On October 26, 2022, Robert re-attended Mr. Yanch's office to execute his Will and Powers of Attorney. On this date, Robert appointed Wan Li Liu as his sole Estate Trustee, beneficiary, and attorney for property and personal care.
- [33] Also on October 26, 2022, Robert transferred the family home located at 166 Lorindale Dr. Oshawa from his sole name to himself and Wan Li Liu, jointly.
- [34] Boris and his brother Zenon both provided affidavit evidence that asserted that the home (as well as all of Walter's other assets) was held in trust for Boris, Zenon, and Robert,

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<sup>14</sup> Respondent's Record, B-3-111 to 122

<sup>15</sup> Applicant's Record, A110, para 27

<sup>16</sup> Applicant's Record, A108, para 19 - 24

<sup>17</sup> Applicant's Record, A110, para 29 - 30; Affidavit of Zenon Kostiuk A184, para 9 - 11

<sup>18</sup> Respondent's Record, B-3-159

<sup>19</sup> Respondent's Record, B-3-162 and B-2-83

equally, at the date of the transfer and continues to be held by resulting trust for each beneficial owner.<sup>20</sup>

- [35] Robert Kostiuk died on February 3, 2023, at 70 years of age from complications related to Parkinson's disease.
- [36] At the date of Robert's death, Wan Li did not contact Robert or Zenon and advised the Durham Regional Police that there were no other friends or family in Robert's life and she was not sure who she should call in regard to arrangements regarding Robert's passing.<sup>21</sup>
- [37] In March of 2023, Boris Kostiuk attempted to contact Robert and left messages but received no response. On March 26, 2023, Boris attended at Robert's address to speak to him but received no response.
- [38] On April 4, 2023, Boris Kostiuk re-attended Robert's address and met with Wan Li Liu who informed him that Robert had died on February 3, 2023, and that they had been married prior to this date.<sup>22</sup>
- [39] Following Robert Kostiuk's death, Boris commenced an application (which has been twice amended) seeking, *inter alia*, an order for directions regarding the administration of the Estate of Walter Kostiuk and Robert Kostiuk, directions regarding whether Rober Kostiuk was holding property in trust for Walter Kostiuk, invalidating the transfer of the real property located at 166 Lorindale Drive, Oshawa, from Robert Kostiuk to Wan Li Liu, an order that any assets formerly registered in the name of Robert Kostiuk and/or Walter Kostiuk received by Wan Li Liu be traced, preserved, and secured, an Order that Wan Li Liu pass her accounts as Estate Trustee, and for costs.<sup>23</sup>
- [40] Wan Li denied that Robert Kostiuk held any assets in trust for the Estate of Walter Kostiuk and further denied that Robert Kostiuk owed any funds to Boris Kostiuk.

#### **EVENTS FOLLOWING COMMENCEMENT OF THE APPLICATION**

- [41] Following issuance of the Application, there were several interlocutory proceedings and case management proceedings, as follows:
- a. Liu v. Kostiuk, 2024 ONSC 69633
  - b. Kostiuk v. Liu, 2024 ONSC 3500
  - c. Liu v. Kostiuk, 2024 ONSC 4088

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<sup>20</sup> Respondent's Record, B-2-90 – 95, B-3-162 – 164

<sup>21</sup> Applicant's Record, A143 para 8

<sup>22</sup> Applicant's Record A104, para 4, A111 paras 30 - 35

<sup>23</sup> Applicant's Application Record A58 – A74

d. Liu v. Kostiuik, 2025 ONSC 133

- [42] A Production Order was obtained authorizing Boris to obtain financial disclosure from financial institutions. Through use of the Production Order the following information was obtained:
- a. Within 10 days of Robert's death, Wan Li withdrew and transferred \$498,529.98 from Robert's bank accounts; and
  - b. Within 8 months of Robert's death, Wan Li withdrew \$1,015,956.95 from Robert's bank accounts, including \$655,826.33 withdrawn at ATM machines, cash withdrawals of \$197,000, e-transfer of \$55,000, and \$51,851.83 withdrawn at the Pickering Casino.
- [43] Despite the Production Order, Boris has not been able to locate or trace the banking records or locate any further assets that can be traced to Robert and/or Walter Kostiuik and/or Wan Li.
- [44] There is no available evidence to trace, track or locate any remaining assets of the Estates of Robert and/or Walter Kostiuik and/or Wan Li except that real property located at 166 Lorindale Drive which is subject to a Certificate of Pending Litigation ("CPL")<sup>24</sup>.
- [45] Wan Li has not cooperated and has not provided any form of accounting despite Orders requiring her to account.
- [46] The Application was scheduled to be heard on February 15, 2024, April 25, 2024, and August 29, 2024, but was adjourned on each occasion.
- [47] On April 25, 2024, Justice Verner ordered, *inter alia*, that Wan Li serve and file a Notice of Appearance, a sworn responding record, POA accounting, estate accounting, statement of assets and liabilities, and pay costs of \$10,000. The Order also included production of medical and financial records.<sup>25</sup>
- [48] On June 10, 2024, Wan Li filed an Application for Judicial Review of Justice Verner's Order with the Divisional Court.
- [49] On June 26, 2024, Justice Myers sitting on the Divisional Court, offered to facilitate a mediation which offer was not accepted by Wan Li.
- [50] On July 26, 2024, Wan Li's Motion for Leave to Appeal was dismissed with costs of \$5,000 payable to Boris.<sup>26</sup>

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<sup>24</sup> Applicant's Record, A804, Order of Justice J. Dawe dated August 23, 2023

<sup>25</sup> Applicant's Record A804, para 9, Order of Justice C. Verner dated April 25, 2024

<sup>26</sup> Applicant's Factum A805, para 12; Order of Justices Backhouse, Lococo and Leiper dated July 26, 2024

- [51] On August 29, 2024, Justice C. Corkery, ordered that Wan Li retain a lawyer and attend mediation within 30 days and that if Justice Myers remained agreeable to facilitating a judicial pre-trial/conference within 45 days of any unsuccessful mediation.<sup>27</sup>
- [52] Wan Li sought leave to appeal Justice Corkery's Order.
- [53] On December 11, 2024, Justice Myers issued a Case Management Conference Endorsement that reads, *inter alia*, "Ms. Liu is resolute that her late husband paid his brothers. Therefore, she says the estate of her late husband is not involved in this proceeding and she does not have to follow the orders made by the judges below...it is well past time that Ms. Liu retain (a lawyer) as ordered".<sup>28</sup>
- [54] On December 11, 2024, Justice Myers ordered Wan Li to retain counsel for "herself and the estate of her late husband no later than December 23, 2024" and that she "must comply with the order of Corkery J. unless or until it is stayed or overruled. The Registrar of the Divisional Court is not to accept any document delivered by Ms. Liu personally and not by counsel". "Ms. Liu is to comply with the orders of Verner J., and Corkery J. in full forthwith". "This proposed appeal makes little sense. Her overt refusal to follow court orders and to insist that she does not need to file sworn material, obtain counsel, or produce documents are not positions available to her. Moreover, she uses an interpreter when her oral statements to me made clear that she is quite conversant in English".<sup>29</sup>
- [55] On January 8, 2025, Justice Myers dismissed Wan Li's motion for leave to appeal and ordered that it may not be perfected nor put before a panel.<sup>30</sup>
- [56] Wan Li did not comply with the Endorsement or Order of Justice Myers or with any Order issued by any Judge in this proceeding nor has she made any payment towards the \$21,000 costs ordered against her to date. She continues to be unrepresented despite several Orders requiring her to retain a lawyer.
- [57] On October 31, 2025, the parties appeared for a Case Management Conference before Justice Charney who directed that the matter proceed by way of a ½ day motion scheduled for Friday December 5, 2025, for determination of the application. The parties were to be prepared to argue the Application on the merits on the basis of whatever records had been filed to date.
- [58] On December 5, 2025, the parties appeared before me for the hearing. After canvassing various issues, and after reviewing all documents filed on the Application by both parties, I heard argument and determined the Application.

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<sup>27</sup> Applicant's Factum A805 para 13; Order of C. Corkery dated August 29, 2024

<sup>28</sup> Applicant's Factum A806 para 14; Endorsement of Justice F. Myers dated December 11, 2024

<sup>29</sup> Applicant's Factum A808; Order of Justice F. Myers dated December 11, 2024

<sup>30</sup><sup>3030</sup> Applicant's Factum A808; Justice F. Myers Endorsement dated January 8, 2025

- [59] For oral reasons for decision, I awarded the Applicant the sum of \$200,000 payable from the Estate of Robert Kostiuk and/or the Estate of Walter Kostiuk traced to the hands of Wan Li (as the person in receipt of converted assets) on the basis that the “investment” and/or “debt” due to Boris from the Estate of Walter Kostiuk and subsequently traced to the Estate of Robert Kostiuk and/or Wan Li Lui had been proven by independent corroborative evidence as required by s. 13 of the *Evidence Act*.
- [60] As for the basis for the granting the award, the application sought, *inter alia*, an accounting of the assets of the Estates of Walter Kostiuk and Robert Kostiuk, return of the real property to the Estate, and distribution of the assets to the beneficiaries (Boris, Zenon, and Robert).
- [61] As the Respondent Wan Li refused and neglected to comply with any Court Order and refused to provide a proper accounting of the assets of either estate, it was open to the Court to review the available and surrounding material to determine the accounting issues and to direct distribution of any amount found due.
- [62] In the present case, as was apparent from review of the materials, Boris Kostiuk was a beneficiary of the Estate of Walter Kostiuk. Robert Kostiuk acted as trustee for Walter Kostiuk’s Estate and received and/or converted all assets of Walter Kostiuk to his personal account and/or to Wan Li Liu’s personal account. Boris and Zenon Kostiuk both provided sworn testimony that at his death Robert Kostiuk and Wan Li Liu held assets owed to Boris personally that had been received and/or converted by Robert to his name jointly with Wan Li Liu prior to his death. One of the assets so converted is the family home located at 166 Lorindale Drive, Oshawa, that is subject to a CPL and the sole asset remaining available to pay the debt owed to Boris and to pay the legal fees owing.
- [63] The only outstanding issue to be determined is the costs of the application.

## **THE LAW AND ANALYSIS**

### **Entitlement to Costs**

- [64] Section 131 of the *Courts of Justice Act*, R.S.O. 1990, c. C. 43, provides that subject to the provisions of an Act or the rules of court, the costs of and incidental to a proceeding or step in a proceeding are in the discretion of the court, and the court may determine by whom and to what extent the costs shall be paid.
- [65] The general principle is that a successful party is entitled to costs. It is accepted that this general principle should not be departed from unless there is good cause to do so.
- [66] The general principles that apply in fixing costs are set out in Rule 57.01(1) of the *Rules of Civil Procedure*, R.R.O. 1990 Reg. 194.
- [67] Pursuant to Rule 57, in exercising discretion under s. 131 of the *Courts of Justice Act* to award costs, the court may consider, in addition to the result in the proceeding and any offer to settle made in writing:

- i. the principle of indemnity, including where applicable, the experience of the lawyer for the party entitled to the costs as well as the rates charged, and the hours spent by that lawyer;
- ii. the amount of costs that an unsuccessful party could reasonably expect to pay in relation to the step in the proceeding for which costs are being fixed;
- iii. the amount claimed and the amount recovered in the proceeding;
- iv. the apportionment of liability;
- v. the importance of the issues;
- vi. the conduct of any party that tended to shorten or lengthen unnecessarily the duration of the proceeding;
- vii. whether any step in the proceeding was,
  1. improper, vexatious or unnecessary, or
  2. taken through negligence, mistake or excessive caution;
- viii. a party's denial or refusal to admit anything that should have been admitted;
- ix. whether it is appropriate to award any costs or more than one set of costs; and
- x. any other matter relevant to the question of costs.

[68] The fixing of costs is not a mechanical or mathematical exercise and should reflect what the court views as a fair and reasonable amount that should be paid by the unsuccessful party rather than any exact measure of the actual costs to the successful litigant. See: *Davies v. Clarington*, 2009 ONCA 722; and *Zesta Engineering v. Cloutier*, CanLii 25277.

[69] The overriding consideration is that the amount fixed for costs should be fair and reasonable in all the circumstances and is an amount that the losing party could reasonably have expected to pay is unsuccessful. See: *Boucher v. Public Accountants*, 2004 CanLII 14579 (ONCA).

[70] I am required to fix costs in all but exceptional cases. This is not an exceptional case as it relates to the fixing of costs, and as such, I will fix the costs.

### **Type of Costs Sought**

[71] The Applicant, Boris Kostiuk seeks costs on a complete indemnity basis due to the behaviour of the Respondent Wan Li Liu throughout the proceeding. The Applicant also seeks costs on a complete indemnity basis based on Offers to Settle made by him throughout the course of the proceedings.

- [72] The behaviour of the Respondent Wan Li Liu is detailed above and does not bear repeating. Suffice it to say that Wan Li Liu has continuously and consistently acted with complete disregard and contempt for the Court proceedings. Ms. Li's behaviour throughout this proceeding has been abhorrent to the administration of justice and warrants censure by the Court.
- [73] The Respondent Ms. Li's behaviour goes beyond any excusable misunderstanding of the practices and procedures of the Court and constitute an egregious disregard for the Court and the rule of law. Having considered this issue as it relates to costs, I find that full indemnity costs are required.

### **Amount of Costs Sought**

- [74] The Applicant Boris Kostiuik seeks costs fixed at \$195,543.68 inclusive of HST and disbursements. The amount sought for costs necessarily includes the sum of \$21,000.00 previously Ordered which remains unpaid.
- [75] The Respondent Wan Li Lui opposes the amount sought by Boris Kostiuik, claims that the Court has no authority or jurisdiction to determine that Boris Kostiuik is owed \$200,000 payable by either the Estate of Robert Kostiuik or by Wan Li Liu personally, and further claims that the Respondents are the successful party and as such she should be paid her costs of the application.
- [76] With respect to determining the costs relating to the application, as per my Oral Reasons for Decision and Written Endorsement provided on December 5, 2025, as supplemented by the recitation of facts outlined herein, the within application was a complicated meandering lawsuit that was continually derailed and delayed by Wan Li who constantly and consistently defied and/or appealed Court Orders, created a multiplicity of proceedings, and by her own action/inaction caused Boris Kostiuik to expend excessive time and effort to move the matter forward.
- [77] I have reviewed the hourly rates charged by counsel for the Applicant and find the rates to be reasonable and reflective of the training, experience, and education of counsel.
- [78] I have also reviewed the time dockets submitted by counsel for the Applicant and find the time to be reflective of the issues determined in the context of the Respondent Wan Li Liu's behaviour throughout. While the time expended may at first blush appear to be excessive – when such time and dockets are reviewed in context to the behaviour of the Respondent throughout, it is clear the time expended and docketed was required to meet the circumstances of the case.
- [79] I have reviewed and find no merit to the Respondent Wan Li Lui's costs submissions.

### **CONCLUSION**

- [80] In considering the costs award payable, I have determined an amount that in my view reflects a fair and reasonable assessment of the amount that should be paid to the successful party rather than an exact measure of the actual costs of the successful litigant. I have specifically considered the behaviour of the parties and the expectations of the parties, as a relevant factor.
- [81] Having considered all applicable principles, including the principle of proportionality and fairness, the Applicant's bill of costs and (attempts) to settle the matter, and both parties' arguments, I hereby fix the Applicant Boris Kostiuik's fees and disbursements at \$195,543.68 (inclusive, including the prior costs awards totaling \$21,000) said costs jointly and severally payable by the Respondent Wan Li Lui, in her personal capacity and/or in her representative capacity of the Respondent Robert Kostiuik, within 60 days of the date herein.
- [82] For clarity, I hereby specifically find that the real property located at 166 Lorindale Drive, Oshawa, previously registered in the name of Walter Kostiuik and Helen Kostiuik, Walter Kostiuik, Walter Kostiuik and Robert Kostiuik, Robert Kostiuik, and Robert Kostiuik and Wan Li Lui, for which a Certificate of Pending Litigation was obtained in this proceeding, be and is hereby available for satisfaction of the Judgment owed to the Applicant Boris Kostiuik in the amount of \$200,000 together with all interest payable thereon and is also available for satisfaction of the costs awarded herein in the amount of \$195,543.68, together with post-judgment interest thereon calculated in accordance with the CJA.

Justice S.J. Woodley

**Released: April 7, 2026**

**CITATION:** KOSTIUK v. WANLI LIU et al  
2026 ONSC  
**COURT FILE NO.:** CV-23-924-ES  
**DATE:** April 7, 2026

**ONTARIO**

**SUPERIOR COURT OF JUSTICE**

**BETWEEN:**

BORIS J. KOSTIUK

Plaintiff

– and –

WANLI LIU, and the ESTATE OF ROBERT  
WALTER KOSTIUK, and the ESTATE OF WALTER  
KOSTIUK

Defendants

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**COSTS ENDORSEMENT**

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The Honourable Madam Justice S.W. Woodley