



## Jay Shepherd

Professional Corporation  
2300 Yonge Street,  
Suite 806  
Toronto, Ontario M4P 1E4

### **BY EMAIL and RESS**

December 16, 2014  
Our File No. 20130321

Ontario Energy Board  
2300 Yonge Street  
27<sup>th</sup> Floor  
Toronto, Ontario  
M4P 1E4

### **Attn: Kirsten Walli, Board Secretary**

Dear Ms. Walli:

### **Re: EB-2013-0321 – OPG 2014-15 Payment Amounts – SEC Cost Claim**

We are counsel for the School Energy Coalition. We enclose the final cost claim of the School Energy Coalition to June 11, 2014, on the Board's form and enclosing docket details.

We note that this claim covers all work related to the oral hearing, argument and rate order processes, as well as the additional work on the Darlington update filing and related technical conference.

The Board will be aware that SEC carefully managed its involvement in this, the largest rate application ever considered by this Board. The undersigned Jay Shepherd had the overall lead, and direct responsibility for client reporting and instructions. He also was the lead on certain of the subject areas, and on final argument. Mark Rubenstein was assigned certain other subject areas, and during final argument had responsibility for those areas, plus research and support on all issues. Mark Garner, who was actively involved at the preparatory stage on nuclear issues, was not involved in the oral hearing or final argument.

SEC believes that its very thorough involvement in this proceeding was of assistance to the Board, while still controlling resource utilization to ensure that costs did not get out of hand. The Board will be aware, for example, that despite our level of involvement SEC counsel were not always present in the hearing, choosing to monitor through the Web feed, and attend only as



*Jay Shepherd Professional Corporation*

required. Rarely were both counsel in the room together, unless SEC was actually carrying out a major cross-examination requiring secondary legal support. In this respect, in particular, SEC was guided by the Board's comments in the interim costs decision.

We also note that, despite the \$40-\$50 million potential impact on schools, SEC was able to minimize time spent on client reporting and instructions, while still being thorough. One side benefit of our client reporting was that, when the Draft Rate Order was filed, SEC was able to cross-reference the results in the DRO to our own impact calculations, shortening our review of the DRO and allowing us to confirm its accuracy independently.

SEC submits that its participation added value to the process, and that all of its costs claimed in this final claim are reasonable.

SEC notes that, in its Interim Costs Decision dated July 24, 2014, the Board determined that the SEC interim claim should be reduced by \$11,832.00 for two reasons: attendance of more than one representative at the technical conference and ADR, 24.7 hour reduction (9.2+15.5); excess preparation time, 44.3 hour reduction.

The Board had previously indicated that its interim costs decision would be just that – interim – and that it retained its full discretion to do an overall assessment of costs at the end.

In light of SEC's overall participation in the proceeding, SEC asks that the Board assess its contribution, and make a determination that the 44.3 hours for excess preparation time in the interim decision should be reinstated. SEC submits that we demonstrated value to the process, and that our hours for all parts of the process, when considered as a whole, were not excessive. SEC is not requesting that the 9.2 hours in the technical conference, or the 15.5 hours in ADR, be reviewed.

All of which is respectfully submitted.

Yours very truly,  
**JAY SHEPHERD P. C.**

Jay Shepherd

cc: Wayne McNally, SEC (email)  
Interested Parties

**Ontario Energy Board**  
**COST CLAIM FOR HEARINGS**



**Affidavit and Summary of Fees and Disbursements**

This form should be used by a party to a hearing before the Board to identify the fees and disbursements that form the party's cost claim. Paper and electronic copies of this form and itemized receipts must be filed with the Board and served on one or more other parties as directed by the Board in the applicable Board order. Please ensure all required (yellow-shaded) fields are filled in and the Affidavit portion is signed and sworn or affirmed.

**Instructions**

- Required data input is indicated by yellow-shaded fields. Formulas are embedded in the form to assist with calculations.
- All claims must be in Canadian dollars. If applicable, state exchange rate and country of initial currency.

Rate: \_\_\_\_\_ Country: \_\_\_\_\_

- A separate "Detail of Fees and Disbursements Being Claimed" (comprising a "Statement of Fees Being Claimed" and a "Statement of Disbursements Being Claimed") is required for each lawyer, analyst/consultant and articling student/paralegal. However, only one "Summary of Fees and Disbursements" covering the whole of the party's cost claim should be provided.
- The cost claim must be supported by a completed Affidavit signed by a representative of the party.
- A CV for each consultant/analyst must be attached unless provided to the Board as prescribed on the Cost Award Tariff.

**Except as provided in section 7.03 of the Practice Direction on Cost Awards, itemized receipts must be provided.**

<b>File # EB-</b>	<b>2013-0321</b>	<b>Process:</b>	<b>OPG 2014-5 Payment Amounts</b>
<b>Party:</b>	<b>School Energy Coalition</b>	<b>Affiant's Name:</b>	<b>Jay Shepherd</b>
<b>HST Number:</b>	<b>83673-5464-RT0001</b>	<b>HST Rate Ontario:</b>	<b>13.00%</b>
	Full Registrant <input checked="" type="checkbox"/>	Qualifying Non-Profit	<input type="checkbox"/>
	Unregistered <input type="checkbox"/>	Tax Exempt	<input type="checkbox"/>
	Other <input type="checkbox"/>		

**Affidavit**

I, **Jay Shepherd**, of the City/Town of **Toronto**  
in the Province/State of **Ontario**, swear or affirm that:

1. I am a representative of the above-noted party (the "Party") and as such have knowledge of the matters attested to herein.
2. I have examined all of the documentation in support of this cost claim, including the attached "Summary of Fees and Disbursements Being Claimed", "Statement(s) of Fees Being Claimed" and "Statement(s) of Disbursements Being Claimed".
3. The attached "Summary of Fees and Disbursements Being Claimed", "Statement(s) of Fees Being Claimed" and "Statement(s) of Disbursements Being Claimed" include only costs incurred and time spent directly for the purposes of the Party's participation in the Ontario Energy Board process referred to above.
4. This cost claim does not include any costs for work done, or time spent, by a person that is an employee or officer of the Party as described in sections 6.05 and 6.09 of the Board's Practice Direction on Cost Awards.

**Signature of Affiant**

**Sworn or affirmed before me** at the City/Town of **Toronto**,  
in the Province/State of **Ontario**, on **December-16-14**.  
(date)

**Ontario Energy Board  
COST CLAIM FOR HEARINGS**



**Affidavit and Summary of Fees and Disbursements**

**Commissioner for taking Affidavits**

**File # EB- 2013-0321** Process: **OPG 2014-5 Payment Amounts**

**Party: School Energy Coalition**

**Summary of Fees and Disbursements Being Claimed**

Legal/consultant/other fees	\$	140,001.00
Disbursements	\$	-
HST	\$	18,200.13
<b>Total Cost Claim</b>	<b>\$</b>	<b>158,201.13</b>

**Payment Information**

Make cheque payable to: **Jay Shepherd Professional Corporation, in trust**

Send payment to this address: **2300 Yonge Street**  
**Suite 806**  
**Toronto, Ontario**  
**M4P1E4**

# Ontario Energy Board COST CLAIM FOR HEARINGS



## Detail of Fees and Disbursements Being Claimed

<b>File # EB-</b> <u>2013-0321</u>	<b>Process:</b> <u>OPG 2014-5 Payment Amounts</u>
<b>Party:</b> <u>School Energy Coalition</u>	<b>Service Provider Name:</b> <u>Jay Shepherd</u>
<p><b>SERVICE PROVIDER TYPE</b> (check one)</p> <p> <input checked="" type="checkbox"/> Legal Counsel  <input type="checkbox"/> Articling Student/Paralegal  <input type="checkbox"/> Consultant  <input type="checkbox"/> Analyst         </p>	
<b>Year Called to Bar</b>	<b>Completed Years Practising/Years of Relevant Experience</b>
<input type="text" value="1980"/>	<input type="text" value="34"/>
For Consultant/Analyst: <input type="checkbox"/> CV attached	<b>Hourly Rate:</b> <input type="text" value="\$330"/>
<input type="checkbox"/> CV provided within previous 24 months	<b>HST Rate Charged (enter %):</b> <input type="text" value="13.0%"/>

Statement of Fees Being Claimed					
	Hours	Hourly Rate	Subtotal	HST	Total
<b>Pre-hearing Conference</b>					
Preparation	15.6	\$ 330.00	\$ -	\$ -	\$ -
Attendance	11.4	\$ 330.00	\$ -	\$ -	\$ -
<b>Technical Conference</b>					
Preparation	15.6	\$ 330.00	\$ 5,148.00	\$ 669.24	\$ 5,817.24
Attendance	11.4	\$ 330.00	\$ 3,762.00	\$ 489.06	\$ 4,251.06
<b>Interrogatories</b>					
Preparation	15.6	\$ 330.00	\$ -	\$ -	\$ -
Responses	11.4	\$ 330.00	\$ -	\$ -	\$ -
<b>Issues Conference</b>					
Preparation	15.6	\$ 330.00	\$ -	\$ -	\$ -
Attendance	11.4	\$ 330.00	\$ -	\$ -	\$ -
<b>ADR - Settlement Conference</b>					
Preparation	15.6	\$ 330.00	\$ -	\$ -	\$ -
Attendance	11.4	\$ 330.00	\$ -	\$ -	\$ -
Proposal Preparation	15.6	\$ 330.00	\$ -	\$ -	\$ -
<b>Argument</b>					
Preparation	104.6	\$ 330.00	\$ 34,518.00	\$ 4,487.34	\$ 39,005.34
<b>Oral Hearing</b>					
Preparation	131.8	\$ 330.00	\$ 43,494.00	\$ 5,654.22	\$ 49,148.22
Attendance	57.4	\$ 330.00	\$ 18,942.00	\$ 2,462.46	\$ 21,404.46
<b>Other Conferences</b>					
Preparation	23.7	\$ 330.00	\$ 7,821.00	\$ 1,016.73	\$ 8,837.73
Attendance	11.4	\$ 330.00	\$ -	\$ -	\$ -
<b>Case Management</b>					
Preparation	11.4	\$ 170.00	\$ -	\$ -	\$ -
<b>TOTAL SERVICE PROVIDER FEES</b>			<b>\$113,685.00</b>	<b>\$ 14,779.05</b>	<b>\$ 128,464.05</b>

**Ontario Energy Board  
COST CLAIM FOR HEARINGS**



**Detail of Fees and Disbursements Being Claimed**

File # EB- 2013-0321

Process: OPG 2014-5 Payment Amounts

Party: School Energy Coalition

Service Provider Name: Jay Shepherd

Statement of Disbursements Being Claimed				
		Net Cost	HST	Total
Scanning/Photocopy				\$ -
Printing				\$ -
Courier				\$ -
Telephone/Fax				\$ -
Transcripts				\$ -
Travel: Air				\$ -
Travel: Car				\$ -
Travel: Rail				\$ -
Travel (Other):				\$ -
Parking				\$ -
Taxi				\$ -
Accommodation				\$ -
Meals				\$ -
Other:				\$ -
Other:				\$ -
Other:				\$ -
<b>TOTAL DISBURSEMENTS:</b>		\$ -	\$ -	\$ -

# Ontario Energy Board COST CLAIM FOR HEARINGS



## Detail of Fees and Disbursements Being Claimed

File # EB- <u>2013-0321</u>	Process: <u>OPG 2014-5 Payment Amounts</u>
Party: <u>School Energy Coalition</u>	Service Provider Name: <u>Mark Rubenstein</u>
<p><b>SERVICE PROVIDER TYPE</b> (check one)</p> <p>Legal Counsel <input checked="" type="checkbox"/></p> <p>Articling Student/Paralegal <input type="checkbox"/></p> <p>Consultant <input type="checkbox"/></p> <p>Analyst <input type="checkbox"/></p>	
Year Called to Bar	Completed Years Practising/Years of Relevant Experience
<u>2011</u>	<u>3</u>
For Consultant/Analyst: <input type="checkbox"/> CV attached	Hourly Rate: <u>\$170</u>
<input type="checkbox"/> CV provided within previous 24 months	HST Rate Charged (enter %): <u>13.0%</u>

Statement of Fees Being Claimed					
	Hours	Hourly Rate	Subtotal	HST	Total
<b>Pre-hearing Conference</b>					
Preparation		\$ 170.00	\$ -	\$ -	\$ -
Attendance		\$ 170.00	\$ -	\$ -	\$ -
<b>Technical Conference</b>					
Preparation		\$ 170.00	\$ -	\$ -	\$ -
Attendance		\$ 170.00	\$ -	\$ -	\$ -
<b>Interrogatories</b>					
Preparation		\$ 170.00	\$ -	\$ -	\$ -
Responses		\$ 170.00	\$ -	\$ -	\$ -
<b>Issues Conference</b>					
Preparation		\$ 170.00	\$ -	\$ -	\$ -
Attendance		\$ 170.00	\$ -	\$ -	\$ -
<b>ADR - Settlement Conference</b>					
Preparation		\$ 170.00	\$ -	\$ -	\$ -
Attendance		\$ 170.00	\$ -	\$ -	\$ -
Proposal Preparation		\$ 170.00	\$ -	\$ -	\$ -
<b>Argument</b>					
Preparation	57.0	\$ 170.00	\$ 9,690.00	\$ 1,259.70	\$ 10,949.70
<b>Oral Hearing</b>					
Preparation	55.9	\$ 170.00	\$ 9,503.00	\$ 1,235.39	\$ 10,738.39
Attendance	39.6	\$ 170.00	\$ 6,732.00	\$ 875.16	\$ 7,607.16
<b>Other Conferences</b>					
Preparation	2.3	\$ 170.00	\$ 391.00	\$ 50.83	\$ 441.83
Attendance		\$ 170.00	\$ -	\$ -	\$ -
<b>Case Management</b>					
		\$ 170.00	\$ -	\$ -	\$ -
<b>TOTAL SERVICE PROVIDER FEES</b>			<b>\$ 26,316.00</b>	<b>\$ 3,421.08</b>	<b>\$ 29,737.08</b>

**Ontario Energy Board  
COST CLAIM FOR HEARINGS**



**Detail of Fees and Disbursements Being Claimed**

File # EB- 2013-0321

Process: OPG 2014-5 Payment Amounts

Party: School Energy Coalition

Service Provider Name: Mark Rubenstein

Statement of Disbursements Being Claimed				
		Net Cost	HST	Total
Scanning/Photocopy				\$ -
Printing				\$ -
Courier				\$ -
Telephone/Fax				\$ -
Transcripts				\$ -
Travel: Air				\$ -
Travel: Car				\$ -
Travel: Rail				\$ -
Travel (Other):				\$ -
Parking				\$ -
Taxi				\$ -
Accommodation				\$ -
Meals				\$ -
Other:				\$ -
Other:				\$ -
Other:				\$ -
<b>TOTAL DISBURSEMENTS:</b>		\$ -	\$ -	\$ -



Date	Explanation	Lwyr	Mark Rubenstein					Jay Shepherd							
			Argument	Oral Hearing		Other		Total	Tech. Conf.		Argument	Oral Hearing		Other Prep.	Total
				Attend	Prep	Prep.	Attend		Prep.	Attend		Prepare			
20140612	attend hearing	MR		6.5											
20140612	review transcript/revise NTP cross/finalize compendium/many emails	MR			3.7										
20140612	Attend hearing (in person and internet), many emails, meeting with Mark Rubenstein (several), scheduling	JCS									4.0	2.6		6.6	
20140613	attend oral hearing	MR		6.5											
20140613	emails/disc w JCS/review OPG corr re: KPMG redactions	MR			1.7										
20140613	Attend at hearing (internet), prepare for cross, many emails, meeting with Mark Rubenstein (several), meeting with OPG, review new mate	JCS									3.8	5.0		8.8	
20140614	prepare for hydro OM&A panel and prepare cross-examination/review undertaking responses/emails	MR			3.4										
20140614	Prepare for hearing, prepare and send spreadsheets, many emails, cross outline Panel 1	JCS										6.0		6.0	
20140615	prepare for hydro cross-examination/prepare for compmesation hearing/prepare hydro compendium/emails	MR			4.8										
20140615	Prepare for Panel 1, prepare compendium, many emails, send outline to Peter Thompson	JCS										6.9		6.9	
20140616	attend oral hearing	MR		2.5											
20140616	disc w JCS/review transcripts/prepare for day 2 of hydro OMA/prepare for comp panel/review undertaking responses/many emails	MR			4.5										
20140616	Attend at hearing (in person and internet), many emails, meeting with Mark Rubenstein (several), prepare for Panel 2, prepare spreadshe	JCS									6.0	4.1		10.1	
20140617	attend oral hearing	MR		7.0											
20140617	Attend at hearing (in person and internet), many emails, meeting with Mark Rubenstein (several) prepare for Nuclear cross, review new f	JCS									5.4	3.5		8.9	
20140618	review PWU compensation cross-materials/prepare cross-emails	MR			2.0										
20140618	Review transcript, review nuclear evidence, many emails, review new materials, review AMPCO compendium, review PWU Panel 5 materials	JCS										4.7		4.7	
20140619	prepare compensation and corporate cross/review undertaking responses/prepare compendiu	MR			3.2										
20140619	Attend at hearing (internet), meeting with David and Shelley, many emails, prepare for Panel 4 cross, review new materials	JCS									4.0	6.3		10.3	
20140620	attend oral hearing	MR		1.8											
20140620	prepare compensation cross-examination	MR			3.5										
20140620	Attend at hearing (in person and internet), prepare and file compendium, many emails, meeting with Mark Rubenstein	JCS									3.6	6.1		9.7	
20140621	prepare compensation cross/review undertakings/review transcripts/emails	MR			4.4										
20140621	Research re comparators, built spreadsheet, prepare for Panel 5, many emails	JCS										5.9		5.9	
20140622	prepare comp cross/review undertaking responses/emails	MR			2.6										
20140622	Many emails, review new filing, prepare compendium, prepare for Panel 5	JCS										2.7		2.7	
20140623	emails/review transcript/revise cross-examination/prepare for next day	MR			3.2										
20140623	attend oral hearing	MR		7.0											
20140623	Attend at hearing (internet), many emails, prepare for Panels 5 and 7, prepare compendium, meeting with Mark Rubenstein (several), revi	JCS									2.0	5.8		7.8	
20140624	attend oral hearing	MR		6.8											
20140624	dis w JCS/review transcript/review undertakings	MR			1.0										
20140624	Attend at hearing (in person and internet), many emails, file compendium, prepare for Panel 5, prepare for Panel 6, meeting with Mark R	JCS									4.3	3.8		8.1	
20140625	prepare for confidential cross/review undertaking responses/emails	MR			1.0										
20140625	Many emails, meeting with Mark Rubenstein, prepare for Panel 6, review new filings	JCS										2.7		2.7	

20140625	Attend at hearing (in person and internet), prepare for Panel 7, many emails, review new files	JCS										5.3	4.4		9.7
20140626	attend oral hearing	MR		1.5				1.5							
20140626	revise and prepare for confidnetial hearing/review EUCH letter/prepare oral subscriptions on EUCH issue/disc w JCS/review transcript/re	MR			3.5			3.5							
20140627	review new EUCC letter given at hearing/attend hearing	MR			1.8			1.8							
20140627	emails/review transcript	MR			0.5			0.5							
20140627	Attend at hearing (person and internet), prepare for Panel 7, prepare and file compendium part 1, many emails, meeting with Mark Rubens	JCS										5.0	4.6		9.6
20140628	Review transcripts, prepare for Panel 7	JCS											1.2		1.2
20140629	Review nuclear liability materials, review new filing	JCS											3.0		3.0
20140630	emails	MR			0.1			0.1							
20140630	Review pension materials	JCS											4.1		4.1
20140702	Many emails, review redacted materials	JCS											1.6		1.6
20140703	disc w JCS	MR			0.2			0.2							
20140703	Many emails, start review of unredacted materials	JCS											1.4		1.4
20140704	emails	MR			0.2			0.2							
20140704	Many emails, review new filings, prepare Darlington cross	JCS											4.7		4.7
20140706	review undertaking responses/remails/review PO	MR			0.5			0.5							
20140707	Review nuclear materials, many emails, prepare for technical conference, review PO#12, review new materials	JCS							8.8						8.8
20140708	emails/disc w JCS re: confidentiality	MR			0.4			0.4							
20140708	Attend at Technical Conference (in person and internet), prepare for day 2, many emails, review new materials	JCS							5.0	5.4					10.4
20140709	Attend at Technical Conference, many emails	JCS							1.8	6.0					7.8
20140710	emails/review undertaking responses	MR			0.3			0.3							
20140710	Prepare for cross, various emails, review additional filings	JCS											1.6		1.6
20140711	emails/review undertaking responses/review Bd corr	MR			0.5			0.5							
20140711	Many emails, file redacted confidentiality submissions, review new material, Darlington review, review Board letter	JCS											5.2		5.2
20140712	Prepare for hearing, review new material, many emails	JCS											4.1		4.1
20140713	Prepare for continued Panel 7 cross, review new materials, finalize and file compendium, many emails	JCS											7.7		7.7
20140714	review undertaking responses/dis w JCS/review transcripts/draft argument	MR	2.0		2.0			4.0							
20140714	Attend at hearing (in person and internet), many emails, copy compendium, review new material	JCS										5.0	1.8		6.8
20140715	review evidence and transcripts/draft argument/email	MR	1.5		3.0			4.5							
20140715	Attend at hearing (internet), many emails, meeting with Peter Thompson, meeting with Mark Rubenstein, prepare for Darlington cross, rev	JCS										2.0	4.7		6.7
20140716	review evidence/research/consider positons/emails/draft argument/disc w JCS/emails	MR	1.7		3.0			4.7							
20140716	Review transcripts, prepare cross, many emails, review additional filings	JCS											6.0		6.0
20140717	emails	MR			0.3			0.3							
20140717	Attend at hearing (in person and internet), prepare cross, many emails, review additional materials	JCS										2.1	4.9		7.0
20140718	emails	MR			0.2			0.2							
20140718	Attend at hearing (cross), many emails, review additional filings	JCS										4.9	1.9		6.8
20140719	Prepare presentation to clients, many emails, review many new filings	JCS												2.6	2.6
20140721	Many emails, review further filings (many)	JCS											2.8		2.8
20140722	Review submissions, many emails, review filings, argument preparation and evidence review	JCS								3.1					3.1
20140723	Client reporting, review new materials, many emails	JCS												0.9	0.9
20140724	emails/review cost decision/disc w JCS	MR			0.3			0.3							

20140724	Review decision, many emails, review new materials	JCS									0.8				0.8
20140725	emails	MR			0.1			0.1							
20140725	Outline, review prior decisions, review further filings, meeting with Mark Rubenstein, many emails	JCS									1.9				1.9
20140727	Revise outline	JCS									1.2				1.2
20140728	review argument-in-chief	MR	2.0					2.0							
20140728	Review AIC, review conference submissions, review new filings, many emails	JCS									1.0				1.0
20140729	emails	MR	0.2					0.2							
20140729	Review AIC, many emails, meeting with Mark Rubenstein	JCS									1.2				1.2
20140730	Review argument in chief and outline SEC argument	JCS									3.6				3.6
20140801	review confidentiality subscriptions reply	MR	0.2					0.2							
20140801	Review letter and ED letter, review pension report	JCS									1.4				1.4
20140807	Review letter, drafting argument	JCS									3.1				3.1
20140808	emails/review corr	MR	0.1					0.1							
20140811	emails/disc w JCS	MR	0.2					0.2							
20140812	emails/p. call S.Grice/disc w JCS re: Leech Report	MR	0.5					0.5							
20140813	review confidentiality decision/emails	MR	0.2					0.2							
20140813	Review PO#13 and decision	JCS									0.3				0.3
20140814	emails/review evidence, transcripts/consider position/emails/draft NTP argument	MR	1.5					1.5							
20140814	draft arg/review evidence	MR	1.5					1.5							
20140815	Review refiling, analysis of issues for argument	JCS									1.3				1.3
20140816	draft arg/emails	MR	6.5					6.5							
20140816	Final argument drafting, meeting with Mark Rubenstein, many emails, outline, review evidence and transcripts	JCS									6.6				6.6
20140817	draft argument	MR	3.5					3.5							
20140817	Transcript searches, meeting with Mark Rubenstein, notes re disputed issues	JCS									3.7				3.7
20140818	disc w JCS/p. call S. Grice/draft arg	MR	1.7					1.7							
20140818	Review evidence and transcripts	JCS									3.4				3.4
20140819	disc w S. Grice/emails/draft arg/review Staff arg	MR	3.5					3.5							
20140819	Review staff submissions, many emails, review Mark Rubensteins drafts	JCS									1.0				1.0
20140820	draft arg/review sustainability joruanl docs/research various lissues	MR	2.6					2.6							
20140820	Complete review of staff submissions, many emails, evidence cross-referencing	JCS									3.8				3.8
20140821	draft arg/many emails/edit arg/research legal issues raised in AIC and Staff arg/disc w JCS/review ED arg/review drafts	MR	9.5					9.5							
20140821	Finalize and circulate list of positions, review Nuclear Liabilities, review ED submissions	JCS									5.7				5.7
20140822	draft arg/review further AMPCO NTP arg/emails/review underlying docs/research rock strength issue raised in AMPCO draft/review parties	MR	5.2					5.2							
20140822	Drafting argument, many emails, review VECC draft on Equity	JCS									7.9				7.9
20140823	Drafting argument, many emails, review AMPCO tables on nuclear, review CME alternative	JCS									8.8				8.8
20140824	Drafting argument, many emails, pension/OPEB calculations, review drafts from others, deficiency calculations	JCS									11.4				11.4
20140825	emails/review parties drafts	MR	1.2					1.2							
20140825	Drafting argument, many emails, review drafts, editing	JCS									10.8				10.8
20140826	footnote entire document/format footnotes and finaliuze/review other parties final arguments	MR	7.2					7.2							
20140826	Drafting, finalizing and filing Final Argument, review arguments of others, meeting with Mark Rubenstein	JCS									13.6				13.6
20140827	review EP and AMPCO arg	MR	1.0					1.0							
20140827	Review remaining final arguments, many emails	JCS									0.9				0.9

20140829	review SEP argument	MR	0.3					0.3										
20140829	Client reporting	JCS															0.3	0.3
20140902	emails/review OPG Letter	MR	0.1					0.1										
20140903	Review PO#14	JCS															0.3	0.3
20140905	review corr	MR	0.1					0.1										
20140910	review reply argument	MR	2.5					2.5										
20140910	Review reply argument	JCS											0.5					0.5
20140912	Review reply	JCS											2.2					2.2
20140913	Review reply	JCS											1.1					1.1
20140914	Review reply	JCS											3.0					3.0
20140915	Analysis of reply issues, many emails, telephone call with Mike	JCS											0.4					0.4
20140918	review SEC Ltr/dis w JCS	MR	0.3					0.3										
20140918	Letter re reply argument, meeting with Mark Rubenstein, many emails	JCS											0.8					0.8
20140922	review OPG Ltr	MR	0.1					0.1										
20140925	review Bd Ltr	MR	0.1					0.1										
20140925	Review OPG letter	JCS											0.1					0.1
20141104	Client reporting	JCS																0.8
20141118	review corr re: lockup	MR				0.1		0.1										
20141120	Initial review and analysis of decision	JCS																2.0
20141120	review decision/emails	MR				2.0		2.0										
20141124	Impact analysis spreadsheet	JCS																3.0
20141125	Complete analysis, Report to clients on initial impact calculations	JCS																4.7
20141126	review preliminary report to client	MR				0.2		0.2										
20141201	Review DRO	JCS																1.0
20141203	Detailed review of DRO, Detailed impact calculation and cross-balancing, Updated client report and spreadsheet	JCS																6.7
20141205	Review Staff submission and cross-check, Many emails	JCS																1.4
			57.0	39.6	55.9	2.3	0.0	154.8	15.6	11.4	104.6	57.4	131.8	23.7				344.5