



BY EMAIL and RESS

Mark Rubenstein
mark@shepherdrubenstein.com
Dir. 647-483-0113

Ontario Energy Board
2300 Yonge Street
27th Floor
Toronto, Ontario
M4P 1E4

September 21, 2018
Our File: EB20170039

Attn: Kirsten Walli, Board Secretary

Dear Ms. Walli:

Re: EB-2017-0039 – Essex Powerlines Corporation 2018 Rates – Revised Cost Claim

We are counsel for the School Energy Coalition (“SEC”). Enclosed, please find SEC’s cost claim on the Board’s form and including docket details.

SEC notes that this was the first cost of service application for the Applicant since its 2010 rate year. While most issues were ultimately settled, the unsettled issue was complex and involved the appropriate treatment of certain accounting errors that were the subject of a Board ordered audit in its previous IRM proceeding. The issue required the Applicant to file additional evidence to squarely address the issue, interrogatories on that evidence, and the filing of detailed factual and legal arguments from most parties, including SEC.

Since there is no specific cost category for these tasks, included under the ‘Other Conferences – Preparation’ category is docket time related to reviewing the decision, and providing comments on the Draft Rate Order and effective date.

As requested in the Board’s decision (p.11), we have attempted to separate out time spent with respect to the accounting error. This includes all docket time between May 3rd and August 23rd. We do note that SEC spent time on the issue before the issuance of the Procedural Order No. 2, but that time cannot easily be separated out from all other activities, and so we have not attempted to do so.

Yours very truly,
Shepherd Rubenstein P.C.

Original signed by

Mark Rubenstein

cc: Wayne McNally, SEC (by email)
Applicant (by email)

Shepherd Rubenstein Professional Corporation | **Regulatory Law**
2200 Yonge Street, Suite 1302 T. (416) 483-3300 F. (416) 483-3305
Toronto, ON M4S 2C6 shepherdrubenstein.com

**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.

File #	EB-2017-0039	Process:	Essex Powerlines Corporation 2018 Rates
Party:	School Energy Coalition	Affiant's Name:	Mark Rubenstein
HST Number:	83673-5464-RT0001	HST Rate Ontario:	13.00%
	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, Mark Rubenstein, 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 September 18 2018.
(date)

Commissioner for taking Affidavits

Ontario Energy Board
COST CLAIM FOR HEARINGS



Affidavit and Summary of Fees and Disbursements

File # EB-2017-0039 Process: Essex Powerlines Corporation 2018 Rates

Party: School Energy Coalition

Summary of Fees and Disbursements Being Claimed

Legal/consultant/other fees	\$	25,586.00
Disbursements	\$	-
HST	\$	3,326.18
Total Cost Claim	\$	28,912.18

Payment Information

Make cheque payable to: Shepherd Rubenstein Professional Corporation, in tr

Send payment to this address: 2200 Yonge Street
Suite 1302
Toronto, ON
M4S 2C6

Ontario Energy Board COST CLAIM FOR HEARINGS



Detail of Fees and Disbursements Being Claimed

File # EB- <u>EB-2017-0039</u>	Process: <u>Essex Powerlines Corporation 2018 Rates</u>
Party: <u>School Energy Coalition</u>	Service Provider Name: <u>Mark Rubenstein</u>
SERVICE PROVIDER TYPE (check one)	Year Called to Bar
Legal Counsel <input checked="" type="checkbox"/>	<input type="text" value="2011"/>
Articling Student/Paralegal <input type="checkbox"/>	<input type="text" value="7"/>
Consultant <input type="checkbox"/>	Completed Years Practising/Years of Relevant Experience
Analyst <input type="checkbox"/>	Hourly Rate: <input type="text" value="\$230"/>
For Consultant/Analyst: <input type="checkbox"/> CV attached	HST Rate Charged (enter %): <input type="text" value="13.0%"/>
<input type="checkbox"/> CV provided within previous 24 months	

Statement of Fees Being Claimed					
	Hours	Hourly Rate	Subtotal	HST	Total
Pre-hearing Conference					
Preparation		\$ 230.00	\$ -	\$ -	\$ -
Attendance		\$ 230.00	\$ -	\$ -	\$ -
Technical Conference					
Preparation		\$ 230.00	\$ -	\$ -	\$ -
Attendance		\$ 230.00	\$ -	\$ -	\$ -
Interrogatories					
Preparation	13.70	\$ 230.00	\$ 3,151.00	\$ 409.63	\$ 3,560.63
Responses	10.60	\$ 230.00	\$ 2,438.00	\$ 316.94	\$ 2,754.94
Issues Conference					
Preparation		\$ 230.00	\$ -	\$ -	\$ -
Attendance		\$ 230.00	\$ -	\$ -	\$ -
ADR - Settlement Conference					
Preparation	16.30	\$ 230.00	\$ 3,749.00	\$ 487.37	\$ 4,236.37
Attendance	27.60	\$ 230.00	\$ 6,348.00	\$ 825.24	\$ 7,173.24
Proposal Preparation	8.10	\$ 230.00	\$ 1,863.00	\$ 242.19	\$ 2,105.19
Argument					
Preparation		\$ 230.00	\$ -	\$ -	\$ -
Oral Hearing					
Preparation		\$ 230.00	\$ -	\$ -	\$ -
Attendance		\$ 230.00	\$ -	\$ -	\$ -
Other Conferences					
Preparation	1.70	\$ 230.00	\$ 391.00	\$ 50.83	\$ 441.83
Attendance		\$ 230.00	\$ -	\$ -	\$ -
Case Management					
			\$ -	\$ -	\$ -
TOTAL SERVICE PROVIDER FEES			\$ 17,940.00	\$ 2,332.20	\$ 20,272.20

**Ontario Energy Board
COST CLAIM FOR HEARINGS**



Detail of Fees and Disbursements Being Claimed

File # EB- EB-2017-0039

Process: Essex Powerlines Corporation 2018 Rates

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:	-	-	\$ -	\$ -
TOTAL DISBURSEMENTS:		\$ -	\$ -	\$ -

Ontario Energy Board COST CLAIM FOR HEARINGS



Detail of Fees and Disbursements Being Claimed

File # EB- <u>EB-2017-0039</u>	Process: <u>Essex Powerlines Corporation 2018 Rates</u>
Party: <u>School Energy Coalition</u>	Service Provider Name: <u>Mark Rubenstein - Accountant</u>
SERVICE PROVIDER TYPE (check one)	Year Called to Bar
Legal Counsel <input type="checkbox"/>	<input type="text" value="2011"/>
Articling Student/Paralegal <input type="checkbox"/>	Completed Years Practising/Years of Relevant Experience
Consultant <input type="checkbox"/>	<input type="text" value="7"/>
Analyst <input type="checkbox"/>	Hourly Rate: <input type="text" value="\$230"/>
For Consultant/Analyst: <input type="checkbox"/> CV attached	HST Rate Charged (enter %): <input type="text" value="13.0%"/>
<input type="checkbox"/> CV provided within previous 24 months	

Statement of Fees Being Claimed					
	Hours	Hourly Rate	Subtotal	HST	Total
Pre-hearing Conference					
Preparation		\$ 230.00	\$ -	\$ -	\$ -
Attendance		\$ 230.00	\$ -	\$ -	\$ -
Technical Conference					
Preparation		\$ 230.00	\$ -	\$ -	\$ -
Attendance		\$ 230.00	\$ -	\$ -	\$ -
Interrogatories					
Preparation	5.40	\$ 230.00	\$ 1,242.00	\$ 161.46	\$ 1,403.46
Responses	0.80	\$ 230.00	\$ 184.00	\$ 23.92	\$ 207.92
Issues Conference					
Preparation		\$ 230.00	\$ -	\$ -	\$ -
Attendance		\$ 230.00	\$ -	\$ -	\$ -
ADR - Settlement Conference					
Preparation		\$ 230.00	\$ -	\$ -	\$ -
Attendance		\$ 230.00	\$ -	\$ -	\$ -
Proposal Preparation		\$ 230.00	\$ -	\$ -	\$ -
Argument					
Preparation	19.80	\$ 230.00	\$ 4,554.00	\$ 592.02	\$ 5,146.02
Oral Hearing					
Preparation		\$ 230.00	\$ -	\$ -	\$ -
Attendance		\$ 230.00	\$ -	\$ -	\$ -
Other Conferences					
Preparation	0.50	\$ 230.00	\$ 115.00	\$ 14.95	\$ 129.95
Attendance		\$ 230.00	\$ -	\$ -	\$ -
Case Management					
			\$ -	\$ -	\$ -
TOTAL SERVICE PROVIDER FEES			\$ 6,095.00	\$ 792.35	\$ 6,887.35

**Ontario Energy Board
COST CLAIM FOR HEARINGS**



Detail of Fees and Disbursements Being Claimed

File # EB- EB-2017-0039

Process: Essex Powerlines Corporation 2018 Rates

Party: School Energy Coalition

Service Provider Name: Mark Rubenstein - Accountir

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:	-	-	\$ -	\$ -
TOTAL DISBURSEMENTS:		\$ -	\$ -	\$ -

Ontario Energy Board COST CLAIM FOR HEARINGS



Detail of Fees and Disbursements Being Claimed

File # EB- <u>EB-2017-0039</u>	Process: <u>Essex Powerlines Corporation 2018 Rates</u>
Party: <u>School Energy Coalition</u>	Service Provider Name: <u>Jay Shepherd</u>
SERVICE PROVIDER TYPE (check one)	Year Called to Bar
Legal Counsel <input type="checkbox"/> Articling Student/Paralegal <input type="checkbox"/> Consultant <input type="checkbox"/> Analyst <input type="checkbox"/>	1980
For Consultant/Analyst: <input type="checkbox"/> CV attached <input type="checkbox"/> CV provided within previous 24 months	Completed Years Practising/Years of Relevant Experience 20 Hourly Rate: \$330 HST Rate Charged (enter %): 13.0%

Statement of Fees Being Claimed					
	Hours	Hourly Rate	Subtotal	HST	Total
Pre-hearing Conference					
Preparation		\$ 330.00	\$ -	\$ -	\$ -
Attendance		\$ 330.00	\$ -	\$ -	\$ -
Technical Conference					
Preparation		\$ 330.00	\$ -	\$ -	\$ -
Attendance		\$ 330.00	\$ -	\$ -	\$ -
Interrogatories					
Preparation		\$ 330.00	\$ -	\$ -	\$ -
Responses		\$ 330.00	\$ -	\$ -	\$ -
Issues Conference					
Preparation		\$ 330.00	\$ -	\$ -	\$ -
Attendance		\$ 330.00	\$ -	\$ -	\$ -
ADR - Settlement Conference					
Preparation	0.60	\$ 330.00	\$ 198.00	\$ 25.74	\$ 223.74
Attendance		\$ 330.00	\$ -	\$ -	\$ -
Proposal Preparation		\$ 330.00	\$ -	\$ -	\$ -
Argument					
Preparation		\$ 330.00	\$ -	\$ -	\$ -
Oral Hearing					
Preparation		\$ 330.00	\$ -	\$ -	\$ -
Attendance		\$ 330.00	\$ -	\$ -	\$ -
Other Conferences					
Preparation		\$ 330.00	\$ -	\$ -	\$ -
Attendance		\$ 330.00	\$ -	\$ -	\$ -
Case Management					
			\$ -	\$ -	\$ -
TOTAL SERVICE PROVIDER FEES			\$ 198.00	\$ 25.74	\$ 223.74

**Ontario Energy Board
COST CLAIM FOR HEARINGS**



Detail of Fees and Disbursements Being Claimed

File # EB- EB-2017-0039

Process: Essex Powerlines Corporation 2018 Rates

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:	-	-	\$ -	\$ -
TOTAL DISBURSEMENTS:		\$ -	\$ -	\$ -

Ontario Energy Board COST CLAIM FOR HEARINGS



Detail of Fees and Disbursements Being Claimed

File # EB- <u>EB-2017-0039</u>	Process: <u>Essex Powerlines Corporation 2018 Rates</u>
Party: <u>School Energy Coalition</u>	Service Provider Name: <u>Jay Shepherd - Accounting Is</u>
SERVICE PROVIDER TYPE (check one)	Year Called to Bar
Legal Counsel <input type="checkbox"/> Articling Student/Paralegal <input type="checkbox"/> Consultant <input type="checkbox"/> Analyst <input type="checkbox"/>	1980
	Completed Years Practising/Years of Relevant Experience
	20
	Hourly Rate: \$330
For Consultant/Analyst: <input type="checkbox"/> CV attached	HST Rate Charged (enter %): 13.0%
<input type="checkbox"/> CV provided within previous 24 months	

Statement of Fees Being Claimed						
	Hours	Hourly Rate	Subtotal	HST	Total	
Pre-hearing Conference						
Preparation		\$ 330.00	\$ -	\$ -	\$ -	
Attendance		\$ 330.00	\$ -	\$ -	\$ -	
Technical Conference						
Preparation		\$ 330.00	\$ -	\$ -	\$ -	
Attendance		\$ 330.00	\$ -	\$ -	\$ -	
Interrogatories						
Preparation		\$ 330.00	\$ -	\$ -	\$ -	
Responses		\$ 330.00	\$ -	\$ -	\$ -	
Issues Conference						
Preparation		\$ 330.00	\$ -	\$ -	\$ -	
Attendance		\$ 330.00	\$ -	\$ -	\$ -	
ADR - Settlement Conference						
Preparation		\$ 330.00	\$ -	\$ -	\$ -	
Attendance		\$ 330.00	\$ -	\$ -	\$ -	
Proposal Preparation		\$ 330.00	\$ -	\$ -	\$ -	
Argument						
Preparation	4.10	\$ 330.00	\$ 1,353.00	\$ 175.89	\$ 1,528.89	
Oral Hearing						
Preparation		\$ 330.00	\$ -	\$ -	\$ -	
Attendance		\$ 330.00	\$ -	\$ -	\$ -	
Other Conferences						
Preparation		\$ 330.00	\$ -	\$ -	\$ -	
Attendance		\$ 330.00	\$ -	\$ -	\$ -	
Case Management						
			\$ -	\$ -	\$ -	
TOTAL SERVICE PROVIDER FEES			\$ 1,353.00	\$ 175.89	\$ 1,528.89	

**Ontario Energy Board
COST CLAIM FOR HEARINGS**



Detail of Fees and Disbursements Being Claimed

File # EB- EB-2017-0039

Process: Essex Powerlines Corporation 2018 Rates

Party: School Energy Coalition

Service Provider Name: Jay Shepherd - Accounting Is.

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:	-	-	\$ -	\$ -
TOTAL DISBURSEMENTS:		\$ -	\$ -	\$ -

Date	Explanation	Lwyr	Hours
20180102	prelim review of application/draft Nol and file	MR	1.2
20180122	emails	MR	0.1
20180124	emails	MR	0.1
20180126	review PO	MR	0.2
20180205	review application/draft IRs	MR	4.5
20180207	review application/draft IRs	MR	3.5
20180208	review evidence/draft IRs	MR	3.0
20180209	finalize and file IRs/review other parties' IRs	MR	1.5
20180226	emails/review community meeting report	MR	0.2
20180305	prelim review of IRR	MR	0.5
20180306	prelim review of IRR/email to Essex re: issues with responses/p. call w S. Stoll	MR	1.7
20180307	emails/review draft issues list and provide comments/review IRRs	MR	3.4
20180308	emails	MR	0.5
20180309	review IRRs/sign off on issues list/emails	MR	4.5
20180310	review IRs/prepare for settlement conference	MR	2.6
20180312	Meet with Mark, Review background materials	JCS	0.6
20180312	prepare for settlement conference/review accounting issues/multiple p. calls w. D. Lau/disc w JCS/review issues list decision/p. call w	MR	9.5
20180313	attend settlement conference	MR	8.5
20180313	review audit report/prepare for day 2	MR	3.5
20180314	attend settlement conference/emails	MR	10.0
20180315	many emails/consider unresolved issues	MR	2.2
20180319	review DVA evidence and consider issues/emails	MR	1.5
20180321	emails	MR	0.1
20180322	p. call w. S. Stoll/emails	MR	0.8
20180325	emails/review revised tables	MR	0.6
20180326	emails/p. call w. D. Lau	MR	0.6
20180327	emails	MR	0.3
20180328	emails/consider issues re: further settlement	MR	2.2
20180329	emails/p. call w. S. Stoll/conf call w all parties	MR	0.8
20180402	review Bd corr	MR	0.1
20180403	emails/multiple p. calls w. D. Lau/review, edit and comment on draft settlement agreement	MR	3.7
20180406	emails/p. call w. S. Stoll	MR	0.4
20180408	emails	MR	0.2
20180409	emails/prelim review of further settlement proposal and models	MR	0.4
20180411	p. call w. Lau/emails	MR	0.4
20180412	provide further comments on draft settlement proposal	MR	0.5
20180413	review further version/review Appendix F/emails/p. call w Scott Stoll x 2/p.call w D.Lau/p. call w EPLC	MR	1.5
20180416	emails/review revised appendix F	MR	0.2
20180419	emails	MR	0.1
20180420	emails/review confidentiality request/review staff sub	MR	0.5
20180424	email	MR	0.1
20180426	review interim rates dec	MR	0.1
20180503	email/review PO	MR	0.1
20180517	prel review of add evidence/emails	MR	0.3
20180518	emails/p. call w. D. Lau	MR	0.3
20180522	review document/draft IRs/review spreadsheet from past cases/emails	MR	3.2
20180523	emails/multiple calls w. D. Lau/review PO	MR	0.4
20180524	finalize and file IRs/p. call w. D. Lau/emails/review other parties IRs	MR	1.0
20180607	emails	MR	0.1
20180608	prel review of IRR	MR	0.8
20180612	review PO	MR	0.1
20180624	prel review of AinC	MR	0.3
20180630	review IR responses and draft submissions	MR	4.0
20180701	research/draft submission	MR	4.5
20180704	preliminary review of submissions/emails/draft extension letter	MR	0.7
20180704	Review first draft, Review staff submissions, Various emails	JCS	1.8
20180705	emails/p. call w. D. Lau/review issues and consider	MR	1.3
20180706	p. call w. D. Lau/emails/draft submissions/research/review PO	MR	4.5
20180709	review JCS comments/draft and edit submission/emails/p. call w. S. Stoll	MR	2.5
20180709	Review and edit submissions, Many emails	JCS	2.0
20180710	edit sub	MR	0.5
20180711	submissions/emails	MR	0.8
20180712	emails/review VECC arg	MR	0.1
20180712	Review VECC submissions	JCS	0.3
20180807	review reply sub	MR	0.5
20180823	review decision/email/p. call w D. Lau	MR	0.5
20180831	review effective date submission and DRO material/p. call w D. Lau/emails/draft letter	MR	1.2
20180904	finalize and file letter/review other parties letters/emails	MR	0.4
20180907	review EPLC reply sub	MR	0.1
			109.2