

16 January 2019

Ms. Kirsten Walli
Board Secretary
Ontario Energy Board

By email

Dear Ms. Walli:

Re: GEC Cost Claim:
EB-2017-0224 – Enbridge Gas Distribution Inc. (“Enbridge”)
EB-2017-0255 – Union Gas Limited (“Union”)
2018 Cap and Trade Compliance Plans

Christiane Wong has asked us to address the following matters related to GEC’s cost claim:

1. HST Rate of 13% is specified on the signed affidavit. However zero tax is calculated for Chris Neme’s claim. Please advise.
2. Page 35 of the cost claim PDF file is unreadable. OEB staff assumes it is a copy of Chris Neme’s rental car receipt since that is the only backup that is missing. Please provide a clear copy of the rental car receipt.
3. Total of four tokens was claimed by Chris Neme for 2 days public transit taken to/from Tech Conference between 4/9-4/10. However, according to the OEB calendar for the technical conference for the Cap and Trade cases took place on 4/9/2018. Please clarify.
4. The Expedia receipt for Chris Neme’s flight on 4/27/2018 from Toronto to Montreal indicated “2 one-way tickets, 1 traveler” for the total amount of USD\$596.56. Please explain or provide the fee details for 1 one-way ticket.

We can provide the following information:

1. We have not included any HST for Mr. Neme’s costs as he does not charge for HST (being American). Since the cost award flows through my trust account (GEC being a non-incorporated entity with no bank account), GEC does not have to collect or remit HST on that amount. In contrast, my account does include HST and GEC has no means to claim ITC on that, nor do I.
2. See a clearer scan of Mr. Neme’s car rental receipt with the legibility enhanced by hand, attached.
3. The technical conference did in fact occur over two days as can be confirmed by reference to the transcripts on the Board’s web site.

4. Mr. Neme has provided the following explanation of the airfares:

The receipt for my return flight from Toronto to Montreal says two tickets on it because I changed my return flight and the new itinerary had a second ticket number. The flight was changed because, as noted on the receipt that shows the change fee, OEB staff changed the schedule, specifically the time at which I would get questioned. As that receipt shows, my original flight cost \$259.39 USD. There was an increased cost of \$337.17 (what is shown as "fare difference" on the receipt for my added payment) for a total fare of \$596.56 (what is shown on the receipt that shows two tickets). I also had to pay a \$39.00 USD change fee (shown on receipt showing my added expenditure).

Please feel free to contact me should any of this require further explanation.

Regards,

A handwritten signature in black ink, appearing to read "David Poch". The signature is stylized and cursive, with the first name "David" written in a larger, more prominent script than the last name "Poch".

David Poch

Cc: C. Wong

GEC 1030

RENTAL AGREEMENT NUMBER 965150211

RECEIPT

YOUR INFORMATION

Customer Name : NEME, CHRISTOPHER
Avis Worldwide Disc : EXPEDIA LOYALTY PROGRAM
Methods Of Payment : AMEX XX1017

YOUR VEHICLE INFORMATION

Avis Car Number : 86142674
Plate Number : NY HHF4811
Veh Grp Charged : Compact
Veh Grp Rented : Subcompact
Veh Description : BLU HYUNDAI ACCENT
Total Driven : 103 KMS Odometer In: 4360 KMS
Fuel Reading: Out Full | In Full

YOUR RENTAL

Pickup Date/Time : APR 27, 2018@05:00 PM
Pickup Location : 975 BOULEVARD ROMEO VACHON
DORVAL, PQ, H4Y 1H1, CA

Return Date/Time : APR 27, 2018@08:09 PM
Return Location : 1200 AIRPORT DRIVE
SOUTH BURLINGTON, VT, 05403, US

YOUR VEHICLE CHARGES:

MIN 1 DAY MAX 28 DAY
RATE CHART TIME AND MILEAGE
KMs : Unlimited
HRLY : 111.01
DAILY : 148.00
90 DY : 148.00
WKLY : 888.00
MONTHLY :

YOUR OPTIONAL PRODUCTS/SERVICES

Damage responsibility is 300.00
Loss Damage Waiver 30.00/Day Accepted
Optional Services Total Taxable = 30.00

MIN 1DY/NZ/B 103FM + 148.00
Less 10.0% Discount = 14.80
Time & Mileage: 133.20
TAXABLE FEES
ENERGY RECOVERY FEE .98 /DY + .98
16.28% Concession Recovery Fee + 26.73
Optional Products/Services Taxable + 30.00
Subtotal Charges: 190.91
GST 9.975% + 19.04
NON TAXABLE ITEMS
GST Tax 5.00 % + 9.55
Your Total Charges Paid: 219.50
Prepayment : .00
NET CHARGES: CAD 219.50
Your Total Due: 0.00
Fuel service: .4986/KM 3.690/Lit

X 0.778 = \$ 170.77 USD

NOTICES AVIS NOTICES AVIS NOTICES AVIS NOTICES

I agree to the rental charges above. I acknowledge additional charges could be added based on tolls, tickets, fines administrative charges and other fees which may be applicable. X
Thank you for renting with Avis.

If you have questions regarding this rental, call us at 802-864-0411
GST NO: R100361989 GST NO 1000099321T00001FL

This vehicle was rented to you by ANTONIOS
This vehicle was checked in for you by JASON