GREATER SUDBURY HYDRO PLUS INC. Curriculum Vitae of Nancy Whissell, CA

EDUCATION1981 Honours Bachelor of Commerce Laurentian University

BUSINESS EXPERIENCE

Thorne Riddell Auditor 1981-1984

Greater Sudbury Hydro Plus Inc. Supervisor - Accounting & Admin. Services 1984 - present

PROFESSIONAL REGISTRATIONS Chartered Accountant since 1983

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Ontario Energy Board	
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GREATER SUDBURY HYDRO PLUS INC. Curriculum Vitae of Jodie Koski, CGA

EDUCATION

1996 Honours Bachelor of Commerce - Accounting Lakehead University

BUSINESS EXPERIENCE

Greater Sudbury Hydro Plus Inc. Budgeting & Regulatory Affairs 2001-present

Sudbury Hydro Electric Commission Secretary – Finance 1996-2001

PROFESSIONAL REGISTRATIONS

Certified General Accountant, since 2000

BORDEN LADNER GERVIAS

BRUCE BACON

PROFILE

- A Senior Consultant with over twenty-nine years experience in the electricity and natural gas industries evaluating the short and long term financial and pricing impacts of business alternatives.
- Proven record of success in managing the development of cost of service and cost allocation models, delivering presentations to senior management, preparing submission to the Ontario Energy Board (OEB), National Energy Board (NEB) and the Régie de l'énergie (Régie) as well as testifying before the NEB, the OEB and the Régie.
- Highly skilled in training, motivating and influencing staff as well as setting priorities and coaching teams.
- A strong team player, an excellent analyst and an effective communicator with strong interpersonal skills.

Experience

BORDEN LADNER GERVAIS: SENIOR UTILITY RATE CONSULTANT November 2007 - Present

 Assisted 40 electric local distribution companies ("LDCs") in the preparation of their 2008, 2009 and 2010 rebased rate applications

ELENCHUS RESEARCH ASSOCIATES: SENIOR CONSULTANT May 2003 – November 2007

- Assisted 25 LDCs in completing their cost allocation studies.
- Consultant to the OEB in preparing the OEB paper and cost allocation model used by LDCs in their recent cost allocation studies.
- Member of OEB Cost Allocation Working Group.
- Assisted in the preparation of numerous Distribution Rate Applications for over 15 LDCs
- Testified before the OEB supporting LDC Distribution Rate Applications.
- Member of four working groups for OEB 2006 Distribution Rate process.
- Provide ongoing regulatory advice to LDCs in Ontario

ECONALYSIS CONSULTING SERVICES: SENIOR CONSULTANT 1999 to 2003

- Conducted power pricing studies for generation clients in Ontario.
- Supported the preparation of unbundled Distribution Rate Applications and Retail Transmission Rate Applications for over 30 electric local distribution companies within Ontario.

- Conducted distribution cost allocation studies for Hydro One, Oakville Hydro and St. Catharines Hydro.
- Conducted a cost efficiency study for Festival Hydro, St Thomas Energy and Woodstock Hydro Services.
- Participated on the OEB PBR Distribution Rate Task Force; the OEB Retail Settlement Code Task Force and the OEB Distribution System Code Task Force
- Testified at the OEB Generic Hearing on changes to the implementation of market-based rate of return.
- Prepared evidence and testified at the Régie on transmission rate design for Hydro Quebec.

ONTARIO HYDRO: MANAGER, MARKETING SERVICES, CONSUMER & SMALL BUSINESS MARKETS, OHSC 1996 to 1998

- As a member of the Power Purchasing project, developed working knowledge of power trading and risk management techniques in order to risk manage the purchase of power from the power pool.
- Prepared various position papers for the Market Design Committee (MDC) to address retail market design issues and supported the OHSC representative at the MDC.

ONTARIO HYDRO: SENIOR ADVISOR - STRATEGIC MARKETING, ONTARIO HYDRO RETAIL

1995 - 1996

- Directed a province wide team to develop a service charge and energy rate structure for 960,000 Ontario Hydro Retail customers.
- Assisted in the review of cost efficiency gains by rationalizing the operations of over 48 individual local Rural Area office structures.

ONTARIO HYDRO: STRATEGIC ADVISOR - RETAIL RATES AND FORECASTS, RETAIL SYSTEM

1990 - 1995

- Responsible for setting and gaining approval of retail rates for 960,000 residential and small business customers.
- Provided analytical support to the 1994 Joint Study into Retail Electricity Service in Ontario.
- Lead the preparation of a minimum system study for the Ontario Hydro Rural system.

TRANSCANADA PIPELINES LTD: SUPERVISOR, PIPELINE COST ANALYSIS 1988 - 1990

 Directed the preparation of long-term financial/rate impact studies submitted to the NEB for a \$1.2 billion and a \$2.5 billion pipeline expansion program.

- Testified before the NEB supporting the impact studies.
- Gained extensive knowledge of the supply and transmission business in the regulated natural gas industry.

TRANSCANADA PIPELINES LTD: ASSISTANT SUPERVISOR, PIPELINE COST ANALYSIS 1986 - 1988

• Supervised the system development of TransCanada's financial and rate forecasting model.

EDUCATION

Marketing Management Program

Ivey Business School, London, 1997

B.Sc. Mathematics

York University, Toronto, 1979