



uniongas

A Spectra Energy Company

January 16, 2008

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

Attention: Ms. Kirsten Walli, Board Secretary

**Re: Multi-Year Incentive Rate Regulation for Natural Gas Utilities
EB-2007-0606**

Dear Ms. Walli:

Enclosed, please find:

- Exhibit A, Tab 3 – Witness CV's

Yours truly,

[original signed by]

Connie Burns, CMA, PMP
Manager, Regulatory Initiatives

Enclosure

cc: All Intervenors
Michael Penny, Torys

**Statement of Qualifications
M. Richard Birmingham**

Experience: Union Gas Limited

Vice President, Finance and Regulatory Affairs
January 2008
Vice President, Regulatory Affairs
September 2007
V.P., Regulatory Affairs & Economic Development
May 2005
V.P., Marketing & Regulatory Affairs
June 2003
V.P., Regulatory Affairs & Business Services
March 2002
V.P., Finance & Business Services
July 2000
V.P., Market Management
July 1999
V.P., Sales & Customer Support
February 1999
V.P., Regulatory Affairs
1997
Director, Regulatory Affairs
1994
Manager, Regulatory Proceedings
1992
Manager, Accounting
1990
Manager, Regulatory Accounting
1989

SKD Manufacturing

Plant Controller, 1988

Hiram Walker - Allied Vintners Limited

Corporate Development Analyst, 1987 - 1988

Duomatic Olsen Inc.

Director, Finance & Administration, 1986 - 1987
Controller, 1985 - 1986
Chief Accountant, 1983 - 1985

Deloitte Haskins & Sells

Senior Accountant, 1981 - 1983

Junior Accountant, 1979 - 1980

G.H. Ward & Partners

Junior Accountant, 1977 - 1978

Education: Chartered Accountant, 1982
Bachelor of Mathematics, University of Waterloo, 1981

Memberships: Canadian Gas Association – Standing Committee on Corporate Affairs
Canadian Institute of Chartered Accountants
Financial Executives International Canada
Institute of Chartered Accountants of Ontario
Stratford Festival – Board of Governors
University of Windsor – Board of Governors

Appearances: Ontario Energy Board
EB-2005-0473
RP-2003-0063
RP-2003-0130 / EB-2003-0056
RP-2002-0130
RP-2000-0078
RP-1999-0017
E.B.R.O. 499
E.B.O. 177-17
E.B.R.O. 462

CURRICULUM VITAE

Jack Maurice MINTZ

PERSONAL DATA:

Date of Birth: March 6, 1951

Address: 216-11 Street, NW, Calgary, Alberta, Canada, T2N 1X1.

Telephone: Office: 403-220-6088
403-455-3575 (home) and 403-455-3576 (home fax).

EDUCATION:

1. 1980, Doctorate of Philosophy, University of Essex, Colchester, England.
2. 1974, Master of Arts, Economics, Queen's University, Kingston, Ontario, First Class.
3. 1973, Honours Bachelor of Arts, Economics, University of Alberta, Edmonton, awarded with distinction.

EMPLOYMENT HISTORY:

1. Present, Palmer Chair of Public Policy, University of Calgary.
2. 1989-2007 Professor of Business Economics, Joseph L. Rotman School of Management with cross-appointment in the Department of Economics, University of Toronto.
3. 1999 – 2006, President and Chief Executive Officer, C.D. Howe Institute, Canada.
4. 1996 – 1997, Clifford Clark Visiting Economist Department of Finance and Chair, Technical Committee on Business Taxation.

5. 1993 – 1995, Associate Dean (Academic), Faculty of Management, University of Toronto.
6. 1989, Professor of Economics, Department of Economics, Queen's University, Kingston.
1984 – 1989, Associate Professor (with tenure).
1978 – 1984, Assistant Professor.
7. 1986 (January – June), Visiting Associate Professor, Department of Economics, Carleton University.
8. 1984 (August) – 1985 (December), Department of Finance, Government of Canada – Special Advisor to Assistant Deputy Minister – Corporate Tax Research.
9. 1981, 1985 – Visiting Researcher, CORE, Belgium, sponsored by Institute of Management, Belgium.
10. 1974 (September) – 1975 (August), 1976 (July – August), Economic Council of Canada - Consultant - Financial Markets Group.
11. 1971, 1972, 1973 (Summers), Budget Bureau and Fiscal Planning, Alberta Government.
12. Consultant to the World Bank; OECD; IMF; Peat Marwick, Washington; Finance Canada; Justice Canada; Government of Saskatchewan, Ontario, New Brunswick, British Columbia and Alberta; PricewaterhouseCoopers, Washington and Toronto; C.D. Howe Institute; Conference Board of Canada; Ernst and Young; International Finance Corporation; Harvard Institute of International Development; Economic Council of Canada; Ontario Teachers Pension Plan, Union Gas, Stikeman Elliot, Canadian Chamber of Commerce, Thomson Corporation, Retail Council of Canada, Osler, Hoskin & Harcourt LLP, Ogilvie Renault, McCarthy Tetrault.
13. Contributor Canadian Business, monthly since 2002.
14. Contributor Macleans 50, 2007 –
15. Contributor, National Post, biweekly since August, 2006

SCHOLARLY and PROFESSIONAL ACTIVITIES:

1. Corporate Directorships – Brookfield Asset Management (since 2002)
 - CHC Helicopter (since 2004)
 - Imperial Oil (since 2005)
2. Board of Management, International Institute of Public Finance (since 2004)
3. Director, Royal Ontario Museum Foundation (since 2002)
4. Director, Ontario Financing Authority (since 2003)
5. Member, National Statistics Council, Statistics Canada (since 2002)
6. Research Fellow, CESifo, University of Munich, Germany (since 1999)
7. International Research fellow of the Oxford University Centre for Business Taxation (since 2006)
8. Board of Editors, Canadian Tax Journal, (since 2005)
9. Board of Editors, International Tax and Public Finance (since 2002)
10. Fellow-in-Residence, C. D. Howe Institute, Toronto, 2006-
11. Co-chair, Research Committee, Canadian Tax Foundation, 2006-
12. Member of Advisory Board of the John Deutsch Institute for the Study of Economy Policy, 2006 -

PAST ACTIVITIES:

1. Visiting Professor, New York University Law School, Jan.-June, 2007
2. Editor-in-Chief, International Tax and Public Finance (1993-2001)
3. Board member, Jewish Federation/United Jewish Appeal of Greater Toronto, 1998 – 2003
4. Advisory Council Member, John Deutsch Institute, 1984 – 2001
5. Member, Scientific Committee, International Institute of Public Finance, 1995 - 2000 Conferences
6. Director, John Deutsch Institute, 1987 – 1989
7. Executive Member, Institute of Intergovernmental Relations, 1987 – 1989
8. Associate, Institute for Policy Analysis, University of Toronto, 1989 – 2004
9. Board of Governors, National Tax Association, Washington D.C., 1998 – 2001
10. Minister's Advisory Committee, Canada Customs and Revenue Agency, 1999 – 2004
11. Director, Atlantic Council of Canada, 2000 – 2004
12. Board of Editors, Contemporary Accounting Research 1994 - 2007

PUBLICATIONS: REFEREED JOURNALS

“Coordinating Federal and Provincial Sales Taxes: Lessons from Canadian Experience”, *National Tax Journal*, 92(2), with Richard Bird and Tom, Wilson, (2006), pp. 889-903.

“Income Trust Conversions – Estimated Federal and Provincial Revenue Effects”, *Canadian Tax Journal*, Vol. 54, No. 3, 2006, pp 685-690.

“Income Trusts and Integration of Business and Investor Taxes: A Policy Analysis and Proposal”, *Canadian Tax Journal*, with Stephen Richardson, Vol. 54, No. 2, 2006, pp 359-403.

“Capital Mobility and Tax Competition”, *Foundations and Trends in Microeconomics*, with Clemens Fuest and Bernd Huber, Vol. 1, No. 1, 2005, pp 1-62.

“Assessing Ontario’s Fiscal Competitiveness, *Canadian Public Policy*, with Duanjie Chen, Vol. XXX1, No. 1, 2005, pp 1-28.

“Income Trusts and Shareholder Taxation: Getting it Right” with Lalit Aggarwal, *Canadian Tax Journal*, 2004, Vol. 52 (3), 792-818.

“Conduit Entities: Implications of Indirect Tax-Efficient Financing Structures for Real Investment”, *International Tax and Public Finance*, August, 2004, 11 (4), 419-434.

“Taxing Financial Activity”, *Bulletin*, International Bureau of Fiscal Documentation, Vol. 58, No. 3, 2004, pp. 99-111.

“Corporate Tax Harmonization in Europe: It’s All About Compliance”, *International Tax and Public Finance*, Vol. 22, No. 2, 2004, pp. 221-234.

“Income shifting, investment, and tax competition: theory and evidence from provincial taxation in Canada” *Journal of Public Economics*, with Michael Smart, 88 (6), 2004, pp. 1149-78.

“The Optimal Threshold for VAT”, with M. Keen, *Journal of Public Economics* 88, 2004, pp. 559-576.

“Corporate Tax Harmonization in the European Union: the Use of Allocation”, *International Tax and Public Finance*, with J. Weiner, Vol. 10, No. 6, 2003, pp. 695-712.

“An Exploration of Formula Apportionment in the European Union”, with Joann Martens Weiner, *European Taxation*, Special Issue, Vol. 42, No. 8, 2002, pp. 346-351.

“Taxes and Fiscal instruments in the New Economy”, *ISUMA*, Vol. 3, No. 1, 2002, pp. 107-112.

“Tax-exempt Investors and the Asset Allocation Puzzle”, with Michael Smart, *Journal of Public Economics*, Vol. 83, No. 2, 2002, pp. 195-215.

“National Tax Policy and Global Competition”, *Brooklyn Law Journal*, XXVI (4) 2001, pp. 1285-1302.

“The Deductibility of Provincial Business Taxes in a Federation with Vertical Fiscal Externalities”, with Bev Dahlby and Sam Wilson, *Canadian Journal of Economics*, 2000, Vol.

33, No. 3, pp. 677-694.

“Globalization of the Corporate Income Tax: The Role of Allocation”, *FinanzArchiv*, 1999, pp. 56, 389-422.

“Economic Aspects of Personal Income Tax Coordination, with Finn Poschmann, *Canadian Tax Journal*, 1999, Vol. 47, No. 4, pp. 902-926

“International Implications of the Report of the Technical Committee on Business Taxation”, *National Tax Journal*, Proceedings, 1999, pp. 149-154.

“Funding Canada's Health Care System: A Tax-based Alternative to Privatization”, with M. Gordon and D. Chen, *Canadian Medical Association Journal*, 159:493-501, 1998.

“Tax of Foreign Capital in the Mediterranean Region”, *Transnational Corporations*, Vol. 6, No. 2 (August, 1997), 51-94.

“The Measuring Effective Tax Rate in the Presence of Multiple Inputs: A Production-Based Approach”, with K. McKenzie and K. Scharf, *International Tax and Public Finance*, Vol 4 (3), 1997, 337 - 360.

“The Thorny Problem of Implementing New Consumption Taxes”, *National Tax Journal*, Vol. XLIX (3), 1996, pp. 461-74.

“The Corporation Tax: A Survey”, *Fiscal Studies*, Vol. 16. No. 4, 1995, pp. 23-68. Reprinted in *The Economics of Tax Policy*, edited by M. Devereux, Oxford University Press, London, 1996, pp. 127-188.

“Transfer Pricing Rules and Corporate Tax Competition”, with R. Elitzur, *Journal of Public Economics*, Vol. 60 (3), 1996, 401-422.

“Optimality Properties of Alternative Systems of Taxation of Foreign Capital Income”, with Henry Tulkens, *Journal of Public Economics*, Vol. 60 (3), 1996, 373-400.

“Realization and Revenue Effects of Lifetime Capital Gains Exemptions”, with Tom Wilson, *Canadian Public Policy*, Supplement, Nov. 1995, S174-S192.

“U.S. Interest Allocation Rules: Effects and Policy”, with Roseanne Altshuler, *International Tax and Public Finance*, Vol. 2, No. 1, 1995, pp 7-36.

“Future Developments in Tax Policy”, with Richard Bird, *Federal Law Review*, Vol 22, No. 3, 1994, 402-413.

“Is There a Future for Capital Income Taxation”, *Canadian Tax Journal*, Vol. 42, No. 6, 1994, 1469-1503.

“Options for the Goods and Services Tax”, with Tom Wilson, *Canadian Business Economics*, Vol. 3, No. 1, Fall 1994, 27-36.

“On the Effectiveness of Corporate Tax Incentives for Foreign Investment in the Presence of Tax Crediting: An Application to Central-Eastern European Countries”, with Tom Tsiopoulos, *Journal of Public Economics*, Vol. 55, 1994, pp. 233-255.

“On the Taxation of Multinational Investment when the Capital Exporting Country Uses the Deferral Method”, with C. Leechor, *Journal of Public Economics*, Vol. 51, May 1993, pp. 75-96.

“Contrasting Corporate Tax Policies: Canada and Taiwan”, *Canadian Tax Journal*, with Thomas Tsiopoulos, Vol. 42, No. 4, 1992, 902-917.

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“Cash Flow or Income: The Choice of the Company Tax Base”, with J. Seade, *World Bank Economic Observer*, 6(2), 1991, 177-90.

“Risk and Economic Policy”, *Canadian Public Policy*, September 1990, 298-307.

“Alternatives to the Goods and Services Tax”, with Peter Dungan and Thomas A. Wilson, *Canadian Tax Journal*, Vol. 38, No. 3, 1990, 644-665.

“Tax Holidays and Investment”, *World Bank Economic Review*, 4, No. 1, 1990, 81-102.

“An Empirical Estimate of Refundability and Effective Corporate Tax Rates”, *Quarterly Journal of Economics*, February 1988, 225-31.

“The Effective Tax Rates on Mining Industries”, with R. Boadway, N. Bruce, and K. McKenzie, *Canadian Journal of Economics*, February 1987, 1-17.

“Commodity Tax Competition Among Members of a Federation”, with H. Tulkens, *Journal of Public Economics*, May 1986, 29, 133-72.

“Public Production and Shadow Pricing in a Model of Disequilibrium in Labour and Capital Markets”, with M. Marchand and P. Pestieau, *Journal of Economic Theory*, 1985, 36(2), 287-256.

“The Role and Design of the Corporate Income Tax”, *Scandinavian Journal of Economics*, with

R. Boadway and N. Bruce, 1984, 86, 286-299.

“Shadow Pricing Labour and Capital in an Economy with Unemployed Labour”, with M. Marchand and P. Pestieau, *European Economic Review*, 1984, 25, 239-252.

“Taxation, Inflation and the Effective Marginal Tax Rate on Capital in Canada”, with R. Boadway and N. Bruce, *Canadian Journal of Economics*, 1984, 17 (1), 62-79.

“On the Neutrality of Flow of Funds Corporate Taxation”, with R. Boadway and N. Bruce, *Economica*, 1983, 50, 49-62.

“Neutral Corporate Taxation, Risk Taking and Optimal Profit Taxation”, *Recherches Economiques de Louvain*, 1982, 48(2), 107-132.

“Corporate Taxation and the Cost of Holding Inventories”, with R. Boadway and N. Bruce, *Canadian Journal of Economics*, May 1982, 278-93.

“A Note on Multiproduct Economies of Scale and Economies of Scope”, *Economic Letters*, 1982, 8, 29-33.

“Some Additional Results on Investment, Risk Taking and Full Loss Offset Corporate Taxation with Interest Deductibility”, *Quarterly Journal of Economics*, Nov. 1981, 631-42.

PUBLICATIONS: BOOKS and MONOGRAPHS

Most Favored Nation: Building a Framework for Smart Economic Policy, Policy Study 36, C.D. Howe Institute, 2001. Reviewed in “Comments on Most Favored Nation,” *Canadian Tax Journal*, 2002, Vol. 50, No. 4, pp. 1320-1353.

D. Chen, J. Mintz, K. Scharf and S. Traviza, *Taxation of Virgin and Recycled Material: Analysis and Policy*, Canadian Council of Ministers of Environment, Winnipeg, 1995.

Dividing the Spoils: The Federal-Provincial Allocation of Taxing Powers, with Irene Ip, C.D. Howe Institute, Toronto, 1992.

Taxation of Mining Capital in Canada, Centre for Resource Studies, Kingston, Ontario, with R. Boadway and K. McKenzie, 1989.

Taxes on Capital Income in Canada: Analysis and Policy, with R. Boadway and N. Bruce, Canadian Tax Foundation, Toronto, 1987.

The Measure of Rates of Return of Canadian Banks, Economic Council of Canada, 1979, pp.

PUBLICATIONS: BOOKS or MONOGRAPHS EDITED

Public Goods, Environmental Externalities and Fiscal Competition, Essays by Henry Tulkins, edited with Parkash Chander, Jacques Dreze, and C. Knox Lovell, 2006.

Jack Mintz and James E. Pesando, *Putting Consumers First - Reforming the Canadian Financial Services Industry*, C.D. Howe Institute, Toronto, 1996.

Jack Mintz and Stephen R. Richardson, eds. Canadian Experience of the Lifetime Capital Gains Exemption, *Canadian Public Policy*, Supplement, Nov. 1995.

Infrastructure, Productivity and Competitiveness, edited with R. Preston, John Deutsch Institute, Kingston, Ontario, 1994.

Who Pays the Piper: Canada's Social Policy, edited with R. Hogg, John Deutsch Institute, Kingston, Ontario, 1994.

Capital Budgeting in the Public Sector, edited with R. Preston, John Deutsch Institute, Kingston, Ontario, 1993.

Tax Policy in Turbulent Times, edited with R. Hogg, John Deutsch Institute, Kingston, Ontario, 1993.

Tax Effects on the Financing of Medium and Small Public Corporations, edited with R. Hogg, John Deutsch Institute, Kingston, Ontario, 1992.

Taxation to the Year 2000 and Beyond, with R. Bird, Canadian Tax Foundation, Toronto, 1992.

"Wealth Taxation in Canada", with J. Pesando, *Canadian Public Policy*, 17(3), 1991.

Takeovers and Taxes, John Deutsch Institute, Kingston, Ontario, 1991.

Public Sector Management, ed. with Gordon Cassidy, John Deutsch Institute, Kingston, Ontario, 1990.

Economic Impacts of Tax Reform, ed. with J. Whalley including "Introduction" by editors, Canadian Tax Foundation, Toronto, 1989.

Rent Controls: The International Experience, ed. with Richard Arnott, John Deutsch Institute, 1988.

Policy Forum on *Rent Controls in Ontario*, ed. with Richard Arnott, John Deutsch Institute,

1988.

Policy Forum on *Macroeconomic Policy Issues*, ed. with Douglas D. Purvis, John Deutsch Institute, 1988.

The Business Transfer Tax, ed. with R. Boadway, John Deutsch Institute, 1987.

The Impact of Taxation on Business Activity, ed. with D. Purvis, including “Introductory Survey”, John Deutsch Institute, 1987.

Report of the Policy Forum on the Corporate Income Tax System, ed. with D. Purvis, John Deutsch Institute, December 1986.

Policy Forum on *Tax Reform and the Consumption Tax*, John Deutsch Institute, 1985.

PUBLICATIONS: INVITED:

“The 2007 Tax Competitiveness Report: A Call for Comprehensive Tax Reform”, September, 2007.

“The 2006 Budget: Economic Context”, *The 2006 Federal Budget: Rethinking Fiscal Priorities*, Policy Series No. 41, ed. by Charles M. Beach, Michael Smart, and Thomas A. Wilson, John Deutsch Institute for the Study of Economic Policy, September 2007, pp. 37-42.

“Federal and Provincial Tax Reforms: Let’s Get Back on Track”, with Chen, Duanjie, Jack Mintz and Andrey Tarasov C. D. Howe Institute Backgrounder, July 2007.

“Corporate Taxation and International Competition: Comments”, in *Taxing Corporate Income in the 21st Century*, edited by Alan Auerbach, James R. Hines Jr., and Joel Slemrod, New York: Cambridge University Press, 2007, pp. 296-299.

“The 2006 Tax Competitiveness Report: Proposals for Pro-Growth Tax Reform”, September, 2006.

“US Business Tax Reform would be Healthy for the World Economy”, with Duanjie Chen, C. D. Howe Institute, *e-brief*, September, 2006.

“Business Tax Reform: More Progress Needed”, with Duanjie Chen, C. D. Howe Institute, *e-brief*, June, 2006.

“Federal/Provincial Combined Marginal Effective Tax rates on Capital 1997-2006, 2010, Supplementary information for C.D. Howe Institute *e-brief*: “Business Tax reform: More Progress Needed”, June, 2006.

“Removing the Shackles. Deferring Capital Gains Taxes on Asset Rollovers”, with Thomas

Wilson, C. D. Howe Institute Backgrounder, April, 2006.

“Running on Empty: A Proposal to Improve City Finances”, with Tom Roberts, C. D. Howe Institute Commentary, February, 2006.

“Ranking the Parties’ Tax-Cut Promises”, with Duanjie Chen, C. D. Howe Institute *e-brief*, January, 2006.

“Unfinished Business: Achieving Neutral Taxation of Corporations and Income Trusts”, C. D. Howe Institute, *e-brief*, December, 2005.

“The 2005 Tax Competitiveness Report: Unleashing the Canadian Tiger”, with Duanjie Chen, Yvan Guillemette and Finn Poschmann, September, 2005.

“Attention G-7 Leaders: Investment Taxes Can Harm Your Nations’ Health”, C. D. Howe Institute, *e-brief*, September, 2005.

“Revised Corporate Tax Cuts in Federal Budget Will Reduce Investment Gains by Half”, with Duanjie Chen, C. D. Howe Institute, *e-brief*, April, 2005.

“Federal Corporate Tax Cuts: Would Life Canada’s Standard of Living”, C. D. Howe Institute *e-brief*, April, 2005.

“How to Become Seductive: Make Canada More Investment Friendly”, C. D. Howe Institute *e-brief*, with Duanjie Chen, January, 2005.

“Corporate Tax Changes 2004: Federal and Provincial Governments Part Ways – Canadians Pay a Price”, C. D. Howe Institute *e-brief*, with Duanjie Chen, October 2004.

“After 87 years, It is Time to Fix the Income Tax Act”, C. D. Howe Institute *e-brief*, September 2004.

“A Capital Story – Exploding Myths Around Foreign Direct Investment in Canada”, *Commentary*, 201, with Yvan Guillemette, C. D. Howe Institute, Toronto, August 2004.

“Watch Out for Hidden Taxes”, C. D. Howe Institute *e-brief*, June 2004.

“If Taxes Fall, Does Health Care Suffer?”, C. D. Howe Institute *e-brief*, with Yvan Guillemette, June 2004.

“Is the Debt War Over? What have we Learnt?” *Is The Debt War Over? Dispatches from Canada’s Fiscal Frontline*”, edited by Christopher Ragan and William Watson, *Institute for Research on Public Policy*, 2004, 351-57.

“The 2004 Business Tax Outlook: Lowering Business Taxes Would Spur Investment”, C. D. Howe *e-brief*, February 2004.

“Sharing the International Tax Base in a Changing World, with Richard M. Bird, by Sijbren Cnossen and Hans-Werner Sinn, Essays in Honour of Richard Musgrave, *Public Finance and Public Policy in the New Century*, MIT Press, 2003, pp 405-446, ed.

“Growth and Taxes: Some Implications for Developing Economies”, *Public Finance*, in *Developing and Transitional Economies*, edited by J. Martinez-Vazquez and J. Alm, Edward Elgar 2003, 205-311.

“Brooking no Favorites: A New Approach to Regional Development in Atlantic Canada”, *C. D. Howe Commentary*, December 2003.

“Cashing Out Profits: Approaches to Dividend Taxation”, *Tax Notes International*, July 2003, pp. 255.

“A Comparison Between Property And Casualty Insurance Taxation in Canada and Other G-7 Countries”, with Duanjie Chen, *Tax Notes International*, reprinted from *Tax Notes Int'l*, 7 July 2003, p. 47

“Taxing Investments: On the Right Track, But at a Snail’s Pace”, with Duanjie Chen, *C. D. Howe Backgrounder*, 72, June 2003.

“Focus on the Future: A Shadow Federal Budget for 2003”, with Finn Poschmann and William B. P. Robson, *C. D. Howe Backgrounder*, 69, February 2003.

“Building a Framework for Smart Economic Policy”, with Sergio Traviza, *National Visions and Strategies*, edited by Chin-Seung Chung and Jin Park, KDI School of Public Policy and Management, OECD & World Bank, pp. 339-358, January 2003.

“How Canada’s Tax System Discourages Investment,” with Duanjie Chen, *C. D. Howe Commentary*, 68, January 2003.

“Why Tax Point Transfers Will Strengthen Canada,” with Michael Smart, *The CRIC Papers*, *Sharing the Wealth: Choices for the Federation*, September 2002

“Funding Public Provision of Private Health: The Case for a Copayment Contribution through the Tax System,” with S. Aba and W. Goodman, *C. D. Howe Commentary*, 163, May 2002; reprinted in *Health Law in Canada*, Vol. 22, No. 4, pp 85-100, June 2002; also in *Current Tax Reading* (2002), Vol. 50, No. 4.

“Productivity and Demography: Twin Challenges for Canadians in the Twenty-First Century,” *Canadian Conundrums*, View from the Clifford Clark Visiting Economists, 2002, pp. 49-61.

“Tax Policy as a Contribution to Canada’s Economic Advantage”, *The TD Forum on Canada’s Standard of Living*, 2002.

“Preserving Control: Canada and the International Market for Corporate Acquisitions”, with Shay Aba, *C. D. Howe Institute Backgrounder*, September 2002.

“Industry Issues, Taxation, SMEs and Entrepreneurship”, with Duanjie Chen, Frank C. Lee, *OECD, Directorate for Science, Technology and Industry, STI Working Papers*, 2002/9.

“European Company Tax Reform: Prospects for the Future”, *CESifo Forum*, Spring 2002, pp. 3-9.

“Why Canada needs to improve productivity: Countering an economic Slowdown”, Keynote luncheon address, *Proceedings from IBC’s Financial Affairs Symposium, Emerging Issues for P & C Insurers*, March 27, 2002, pp. 24-32.

“Taxation of Financial Intermediation Activities in Hong Kong, with Stephen R. Richardson, *Tax Notes International*, Vol. 25, No. 7, February, 2002, pp. 771-796

“Taxation with the Least Pain: A New Tax Structure for Canada”, *Tax Reform in Canada, Our Path to Greater Prosperity*, edited by Herbert G. Grubel, Fraser Institute, 2003, pp. 41-51.

“Taxing Future Consumption”, *The State of Economics in Canada: Festschrift in Honour of David Slater*, Center for the study of Living Standards and the John Deutsch Institute for the study of Economic Policy edited by Patrick Grady and Andrew Sharpe 2001, pp. 79-94.

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“Time to Settle the Tax Issue for the Resources Industry, *C. D. Howe Institute Backgrounder*, 2001.

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“Some Reflections on the Budget Process and the Fiscal Issues Confronting Canada”, *The 2000 Federal Budget: Retrospect and Prospect*, Policy Forum Series 37, pp. 195-204.

“Growth and Taxes: Some Selected Topics”, *Public Finance in Developing and Transitional Countries*, Essays in honour of Richard Bird, Edited by Jorge Martinez-Vazquez and James Alm, Georgia State University, USA, Studies in Fiscal Federalism and State-Local Finance, pp 205-231, 2003.

“A Tax Treaty for Canada and Hong Kong?” Commentary, *Asia Pacific Foundation of Canada*, No. 19, March 2001.

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“A Eulogy for the Average Tax Rate in Investment Equations”, in J. Hines, *Studies in International Taxation*, University of Chicago Press, 2001, pp. 9-38.

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“Corporations and Taxation: A Largely Private Matter?” with Robert D. Brown and Thomas A. Wilson, in an *NBER* volume, *Concentrated Corporate Ownership*, edited by Randall Morck and Ron Daniels, 2000 pp. 105-136.

“Reforming the Tax Cut Agenda”, *Canadian Tax Journal*, 2000, Vol. 48, 3, pp. 689-709.

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“The 2000 Federal Budget: Is Canada Missing the Boat?” *C.D. Howe Institute Backgrounder*, March 2000.

“Region-State, Nation-State: Policy-Wise, it Doesn’t Much Matter, in *Policy Options*, January-February, 2000, 22-24. See also Ontario: Exploring the Region-State Hypothesis, Colloquium Proceedings, Department of Political Science, University of Toronto.

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“Taxing Company Income and Comments”, prepared for Mirrlees Review, Institute of Fiscal Studies, 2007.

“Ontario’s Fiscal Competitiveness 2006”, with Duanjie Chen, Institute for Competitiveness and Prosperity.

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“Is the Alberta Fiscal Regime for Oil and Gas Competitive?”, with Duanjie Chen, April, 2006

“Ontario’s Fiscal Competitiveness in 2004”, with Duanjie Chen, Institute for Competitiveness and Prosperity, October, 2004

“Taxation of the Offshore Sector: Barbados”, with Michael Keen, International Monetary Fund, September, 2004.

“The Spotty Record of Regional Development Programs: Can Governments Do Better?”, prepared for the Alberta Economic Development conference on “Best Practices on Economic Development”, March, 2004.

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“Taxes and Subsidies in the Telecommunications Industry: A Canada-United States Comparison”, with Duanjie Chen.

“Corporate Tax Adjustments and the Determination of Electricity Rates in Ontario”

“Canadian Pipeline Construction Cost Considerations for Capital Cost allowances”, with Duanjie Chen, prepared for Imperial Oil Canada, BP Canada, ConocoPhillips Canada and Shell Canada.

“Taxation of Investment and Finance in an International Setting: Implications for Tax Competition”.

“Security and Growth: Reconstructing the Atlantic Relationship”, notes prepared for Canadian-German Business Club, Munich, Germany, April, 2003.

“Thailand: Taxation of Financial Instruments and Markets”, with Isaias Coelho, Eduardo Ley, Christopher Morris, Aide-Mémoire, International Monetary Fund, Fiscal Affairs Department, Bangkok, August 2003.

“How Tax Barriers Stifle North American Capital-Market Efficiency – and How Their Removal Would Deepen NAFTA Integration”, Background notes for the Luncheon Address, International Fiscal Association Canada-U.S. Seminar, Mayflower Hotel, Washington D.C., June 5, 2003.

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“A Proposal for A Tax-Efficient Privatization of Hydro One”, with Robert D. Brown, prepared for the Ontario Teachers’ Pension Plan.

“Hard Choices: The Internet Revolution and Canadian Retail Sales Taxation in the 21st Century: with Michael Friedman, Leonid Gorelik, Alexander Rose.

“Reducing Federal EI Payroll Taxes: An Evaluation”, with Thomas Wilson, commissioned by Retail Council of Canada (RCC), October, 2002.

“Property Taxation: Reform or Abolish?” prepared for the Canadian Property Tax Association, 35th Annual National Workshop, “Property Tax in the Information Age”, Kelowna, British Columbia, October 1, 2001.

“Provincial Fiscal Competition,” prepared for the John F. Graham Lecture, Atlantic Economics Society Meetings, September 28, 2001.

“Sharing the Wealth from Growth: Comparing the Canadian and U.S. Experiences” by Shay Aba and Jack Mintz, Prepared for the IRPP/CSLS Conference on Growth and Inequality, Ottawa, January 2001.

“Taxation and Venture Capital”, prepared for the roundtable on Financing High Tech Ventures, Faculty of Law, University of Toronto, September 8, 2000.

“The Environment, Solid-Waste, Marginal Effective Tax Rates, and Computable General Equilibrium”, with Rein Luus and Sergio Traviza, 1999.

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“A Proposed Tax Strategy for Economic Growth and Job Creation in New Brunswick”, prepared

for the Regional Development Corporation, New Brunswick, May 1999.

“Tax Treatment of Energy Investments”, with Duanjie Chen, prepared for the Office of the Auditor General of Canada, April 1999.

“The 1999 Budget and What’s Up for Next Year? Background Notes on Taxation Issues”, with Thomas A. Wilson, prepared for the Institute of International Business Roundtable, Rotman School of Management, March 1999.

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“Corporate Taxation in India”, with Thomas Tsiopoulos, World Bank, 1993.

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“Risk, Effective Tax Rates and the Welfare Costs of Capital Tax Distortions”, with B. Hamilton and J. Whalley, NBER Discussion Paper 3628, February 1991.

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“Taxation and the Firm's Leverage Decision: A Survey of Theoretical Issues”, with J. Bartholdy and G. Fisher, Queen's University Discussion Paper 327, 1988.

“Small Enterprise Tax Policy”, with J. Seade, *John Deutsch Institute Working Paper 5*, 1988.

“Corporate Tax Design in an International Setting”, November 1986.

“Potash Taxation in Saskatchewan: An Evaluation of the Current Agreement”, May 1986.

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“Conflict of Taste and Conflict of Claim”, with R. Simeon, *Institute of Intergovernmental Relations* 13, 1982.

“The Effect of Taxation on the User Cost of Capital of Agricultural Firms”, with R. Boadway and N. Bruce, Economic Council of Canada, 1982.

“Taxation and its Effect on the Financing of Small and Large Businesses”, with R. Boadway and N. Bruce, Economic Council of Canada, 1982.

“Spanning and Financial Intermediation with Incomplete Markets”, Queen's University Discussion Paper 370, 1980.

“Public-Private Mixed Enterprises: The Canadian Example”, Queen's University Discussion Paper 325, 1978.

OTHER PUBLICATIONS: NON-SCIENTIFIC

Various articles in: National Post
 Time Magazine (Canadian Edition)
 Globe and Mail
 Canadian Business
 Worth Magazine

EXPERIENCE as EXPERT WITNESS:

“An Examination of the Transfer Price for Ranitidine Paid by Glaxo Canada for the Period July 1, 1989 to June 30, 1993”, October 31, 2005.

“Corporate Tax Adjustments and the Determination of Electricity Rates in Ontario”, School Energy Coalition”, December 2004.

“An Assessment of the Transfer Price for Cimetidine Paid by SmithKline Canada”, Dept. of Justice, 2003.

“Pre-Budget Consultations, House of Commons Finance Committee, various years.

“Pre-Budget Consultations”, Ontario Legislative Finance Committee, various years.

“Corporate Tax Changes in Rate Adjustment”, Union Gas (Ontario Energy Board).

Kimberly Clark vs the Government of Ontario. Expert witness report on constitutionality of the Ontario stumpage fee system, 1995.

“Retail Sales Tax Gap”, Standing Committee on Public Accounts, Government of Ontario, Dec. 1995.

“Notes on the Underground Economy”, Standing Committee on Finance and Economic Affairs, Government of Ontario, November 1993.

“Risk, Taxation and the Social Cost of Electricity”, prepared for the Independent Power Producers intervention in Environmental Assessment Board hearing on Ontario Hydro's Demand/Supply Plan, 1991.

“Value and Taxes and Goods and Services Tax: A Reply to Richard Bird”. Expert report used in Alberta Factum in the constitutional challenge on the GST. Government of Alberta vs. Government of Canada, February 1991.

Winterhaven Stables Ltd. vs. the Crown. Expert witness report on “The Relationship Between Federal Income Tax Revenues and Cash Expenditures on Post-Secondary, Health and Canada Assistance Plan Transfers to Provinces”, December, 1985.

HONOURS:

1. 2006, Mintz Economic Policy Seminar, C.D. Howe Institute – endowment funded by members of the C.d. Howe Institute in honour of Jack Mintz’s retirement.
2. 2006, Distinguished Speaker Series, Industry Canada
3. 2003 – 2006, Deloitte & Touche LLP Professor of Taxation, University of Toronto.
4. 1990 – 2001, Arthur Andersen Professor of Taxation, University of Toronto.
5. Named as number 27 of the “Tax Business 50” most influential tax experts in the world. *Tax Business Magazine*, November, 2005.

6. Second Prize (\$10,000.), Donner Prize for Best Book in Public Policy 2002 (“Most Favored Nation”).
7. Winner, Purvis Prize for best writing in Economic Policy for “Most Favored Nation”, 2002.
8. Who’s Who of Canadian Business (2001 -)
9. National Register’s Who’s Who In Executives and Professionals
10. 2001, Nationwide Register’s Who’s Who
11. 2001, Distinguished Speaker Series, Environment Canada
12. 2000, Alumni Excellence Award, University of Alberta, Edmonton.
13. 2000, Global Who’s Who of Economists.
14. Who’s Who of Canada (Since 1989).
15. 1998, Visiting Scholar, International Monetary Fund.
16. 1997, Distinguished Speaker, Industry Canada.
17. 1996 and 1997, Clifford Clark Visiting Economist, Finance Canada.
18. 1994, Distinguished Visiting Professor, University of Alberta.
19. 1993, Distinguished Visiting Professor, University of Calgary.
20. 1992, Graduate Business Council, University of Toronto, Outstanding Contribution to MBA Program.

PH.D STUDENTS: MAIN SUPERVISOR at the UNIVERSITY OF TORONTO

Marketing

Ganesh Iyer	(1996)
David Soberman	(1996)
David Dunne	(1995)

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Khai Lee	(1994)
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Economics

Hong Qing	(not complete)
Henry Li	(2001)
Kevin Milligan	(2001)
Sanjit Dhami	(1997)
Pierre-Pascal Gendron	(1997)
Kim Scharf	(1995)

PH.D STUDENTS: MAIN SUPERVISOR at QUEEN'S UNIVERSITY

Economics

Ken McKenzie	(1990)
Jan Bartholdy	(1987)
Ian Gorman	(1987)
Murray Frank	(1984)
Mike Peters	(1979)

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Education

Attended Public Schools in Vancouver, British Columbia, Canada.
Entered University of British Columbia, September 1953. Graduated with Honours B.A. in Economics in May 1957.
Entered Harvard Graduate School, September 1957. Received A.M. degree in June 1959, Ph.D. degree in June 1961.

Academic Honours

Grandview Legion University Entrance Scholarship, 1953.
Jonathan Rogers Award, 1954.
Alaska Pine Company Scholarship in Economics, 1956.
Woodrow Wilson Fellowship, 1957.
Harvard University Scholarship, 1958.
Ford Foundation pre-doctoral Fellowship, 1959.
SSRC Faculty Research Grant, 1966.
Isaak Walton Killam Award, 1969.

McKenzie-King Visiting Professor, Harvard University, 1972-73.
 Visiting Ford Rotating Research Professor, University of California at Berkeley, 1975-76.
 Elected Fellow of the Royal Society of Canada, 1980.
 President, Canadian Economics Association, 1984-85.
 Visiting Senior Fellow, Center for Business and Government,
 John F. Kennedy School of Government, Harvard University, 1986.
 Visiting Fellow, Wolfson College, University of Cambridge, 1987.

Teaching Experience

Part-time Teaching Assistant in Economics at the University of British Columbia, September 1955 - May 1957.
 Teaching Fellow at Harvard University, September 1960 - June 1961.
 Instructor at Harvard University, 1961-62.
 Assistant Professor at Harvard University, 1962-1967.
 Visiting Professor, University of Western Ontario, Spring 1966.
 Associate Professor, University of Toronto, 1967-1968.
 Visiting Professor, Harvard University, 1972-1973.
 Member, University College, University of Toronto, 1987-
 Professor of Economics, University of Toronto, June 1968-2001
 Professor Emeritus, University of Toronto, 2001-

University Administrative Experience

Director, Institute for Policy Analysis, University of Toronto, June 1969 - June 1975.
 Coordinator, Econometric Forecasting Program, Institute for Policy Analysis, University of Toronto, 1976-77.
 Director of Economics, Department of Political Economy, University of Toronto, July 1979 - August 1982.
 Acting Chairman, Department of Economics, University of Toronto, September 1982 - December 1982.
 Chairman, Department of Economics, University of Toronto, January 1983 - June 1985.
 Member, Academic Board, University of Toronto, 1988-93.
 Vice-Chairman, Budget Committee of Academic Board, 1990 - 92.
 Director, Policy and Economic Analysis Program, Institute for Policy Analysis, University of Toronto 1987 - 2002
 Area Coordinator for Business Economics, Rotman School of Management, 1989 - 2003
 Senior Advisor, Institute for Policy Analysis, 2002-

Other Professional Experience

Research Assistant at Bank of Canada, Ottawa, Summer 1957.
 Research Assistant for Professor Guy Orcutt, Harvard University, Summer 1958.
 Part-time Research Assistant at Littauer Statistical Laboratory, Harvard University, September 1958 - May 1959.
 Assistant Economist with the U.S. Congress, Joint Economic Committee project on Employment, Growth and Price Levels, June 1959 - January 1960.
 Consultant to the Commission on Money and Credit, September 1960 - February 1961.
 Consultant to the United States Treasury, 1961-1963.
 Research Supervisor (October 1963 - September 1964) and Consultant (1964-1967), Royal Commission on Taxation, Ottawa.
 Director, National Bureau of Economic Research, 1969 - 1974.
 Consultant to Department of Consumer and Corporate Affairs, Ottawa, Canada, 1969-1974.
 Senior Research Associate, NBER, 1972-77.
 Associate Editor, Review of Economics and Statistics, 1973-81.
 Member of Editorial Board, Canadian Public Policy/Analyse de Politiques, 1974-80.
 Advisor to the Minister of Finance, 1982-84.
 Member of Research Advisory Group (Macro-economics) for the Royal Commission on the Economic Union and Development Prospects for Canada, 1983-1985.
 Member of Executive Council, Canadian Economics Association, 1983-86.
 Member of Council of Advisors, C.D. Howe Research Institute, April 1983 - 1990.
 Associate Editor Review of Economics and Statistics, 1986 - 1992.
 Adviser to Thailand Development Research Institute, Bangkok, Thailand 1987.
 Adviser to Harvard Institute of International Development, Jakarta, Indonesia, 1987.
 Member, Working Group on Sales Taxes, Ontario Fair Tax Commission, 1991-92.
 Canadian Representative of Pacific Economic Outlook Forecasting Panel, 1997-1999.
 Chair, Purvis Prize Committee (Canadian Economics Association and Canadian Association of Business Economics) 1999 -2000.
 Member of Advisory Council, John Deutsch Institute of Economic Policy (Queen's University), 1985 - 2006
 Member of Editorial Board, Canadian Business Economics, 1992- 2001
 Chair, National Accounts Advisory Committee, Statistics Canada, 1995- (Member since 1990)
 Research Fellow, C. D. Howe Institute, 2000-
 Member, Statistics Council, Statistics Canada, 2005-

Publications

1. "An Analysis of the Inflation of Machinery Prices," Study Paper No. 3, Study of Employment Growth and Price Levels, U.S. Congress, Joint Economic Committee, 1959.
2. Contributor to: Staff Report on Employment Growth and Price Levels, U.S. Congress, Joint Economic Committee, 1959.

3. "Productivity and Output in the Postwar Period," Technical Note No. 2, Study of Employment Growth and Price Levels, U.S. Congress, Joint Economic Committee, 1960.
4. (With Otto Eckstein) "The Determination of Money Wages in American Industry," Quarterly Journal of Economics, August 1962.
5. (With Otto Eckstein) "Short-run Productivity Behavior in U.S. Manufacturing," Review of Economics and Statistics, February 1964.
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Economic Forecasting, Fiscal Policy Analysis, Wage-Price Models, Regulatory Proceedings, Competition Policy, Advertising, and Industrial Organization.

Federal Government Agencies:

Royal Commission on Taxation, Dept. of Industry, Dept. of Justice, Prices and Incomes Commission, Dept of Consumer and Corporate Affairs, Anti-Inflation Board, Economic Council of Canada, Dept. of Finance, Royal Commission on the Economic Union and Development Prospects for Canada, Director of Investigation and Research, Canada Revenue Agency.

Other Government Agencies:

Alberta Government, Metro Toronto, Ontario Economic Council, U.S. Treasury, U.S. Bureau of the Census, U.S. Commission on Money and Credit, U.S. Congress Joint Economic Committee.

Private Firms and Non-Profit Institutions:

ARA Consultants, Association of Canadian Distillers, CNCP Telecommunications, Unitel Communications, and AT&T Canada, C.D. Howe Research Institute, Canadian Cable Systems Ltd., Canadian Real Estate Association, Canadian Daily Newspaper Association, Canadian Tax Foundation, Central Ontario Coalition, Data Resources Inc., Institute for Research on Public Policy, Harvard Institute for International Development, John Labatt Ltd., London and St. Thomas Real Estate Board, National Bureau of Economic Research, Ontario Home Builders Association, Social Science Federation of Canada, Powerdirect TV, Telesat Canada, The Stanton Group, Parlee McLaws, Towers Perrin, Union Gas, Canadian Real Estate Association, Esso.

Qualifications as an Expert Witness:

I have been qualified as an expert economics witness before the Canadian Radio-Television and Telecommunications Commission, the Ontario Joint Board (Ontario Municipal Board and Environmental Board), the Competition Tribunal, the Ontario Energy Board and the Federal Court of Canada (Trial Division). I have submitted opinions to the Ontario Superior Court with respect to settlements reached in three separate price fixing actions.