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By electronic filing

June 7, 2011

Kirsten Walli
Board Secretary
Ontario Energy Board
P.O. Box 2319
2300 Yonge Street
27th floor
Toronto, ON M4P 1E4

Dear Ms Walli,

**Transition to International Financial Reporting Standards ("IFRS")
Implementation in an IRM Environment**

Board File No.: EB-2008-0408

Our File No.: 339583-000035

Pursuant to the Notice of Hearing for Cost Awards dated June 7, 2011, we enclose a Cost Claim on behalf of our client, Canadian Manufacturers & Exporters ("CME").

Please contact me if you have any questions or require any additional information.

Yours very truly,

A handwritten signature in black ink, appearing to read 'Peter Thompson', followed by a long horizontal line.

Peter C.P. Thompson, Q.C.

\slc
enclosure
c. Paul Clipsham

OTT01\4545061\w1

IN THE MATTER OF the *Ontario Energy Board Act*, 1998, S.O.
1998, c. 15, Schedule B;

AND IN THE MATTER OF the transition to International Financial
Reporting Standards (IFRS) – implementation in an IRM
Environment.

COST CLAIM OF

CANADIAN MANUFACTURERS & EXPORTERS (“CME”)

June 7, 2011


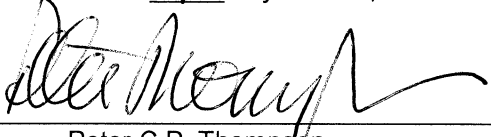
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Counsel for CME

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FORM 3
AFFIDAVIT IN SUPPORT OF COST CLAIM

| | | | |
|--|--|-----------------------|-------------------------|
| Board File No.: | EB-2008-0408 | | |
| Party Name / Intervenor: | Canadian Manufacturers & Exporters ("CME") | | |
| Items Claimed excluding HST: | | | |
| Legal / Consultant Fees | + | Disbursements | = |
| \$ 4,521.00 | | \$ 10.25 | = |
| (Peter C.P. Thompson) | | (Peter C.P. Thompson) | |
| | | | Net Sub-Total |
| | | | \$ 4,531.25 |
| Harmonized Sales Tax (HST) on or after July 1, 2010: | | | |
| Claiming HST at 13% on Fees & Taxable Disbursements | | = | \$ 589.06 |
| BLG GST Registration No. 869096974 | | | |
| CME GST Registration No. 10807 5482 RT0001 | | | |
| Total of Cost Claim: | | | |
| Net Sub-Total | + | Total HST Claimed | = |
| \$ 4,531.25 | | \$ 589.06 | = |
| | | | Total Cost Claim |
| | | | \$ 5,120.31 |
| <p>I, Peter C.P. Thompson, of the City of Ottawa, in the Province of Ontario, MAKE OATH AND SAY:</p> <ol style="list-style-type: none"> 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 the above Cost Claim, and all of the documentation in support of it. 3. The above Cost Claim represents only costs incurred directly and necessarily by the party for the purpose of its intervention in the Ontario Energy Board process (the file number of which is set out above). 4. The above Cost Claim does not include any costs incurred for work done, or time spent, by employees or officers of the party as described in section 6.05 of the Board's <i>Practice Direction on Cost Awards</i>. <p>SWORN BEFORE ME at the City of Ottawa, in the Province of Ontario on the <u>7</u> day of June, 2011.</p> <div style="display: flex; justify-content: space-between; margin-top: 20px;"> <div style="width: 45%;">  _____ COMMISSIONER for taking Affidavits, etc. </div> <div style="width: 45%;">  _____ Peter C.P. Thompson </div> </div> | | | |

Andrea Rose Raymond, a Commissioner, etc.,
 Province of Ontario for Borden Ladner Gervais LLP,
 Barristers and Solicitors.
 Expires May 17, 2013.

FORM 1**SUMMARY STATEMENT OF HOURS – CONSULTANT AND LEGAL COUNSEL**

A separate form is required for each consultant or legal counsel

| | | | |
|--|---|--|--|
| EB-2008-0408 Board File No. | | Canadian Manufacturers & Exporters ("CME") Party Name / Intervenor | |
| Peter C.P. Thompson Legal Counsel Name | 1967 Year of Call | Borden Ladner Gervais LLP Law Firm | |
| N/A Consultant Name | N/A Years of Relevant Experience (curriculum vitae must be attached) | N/A Consultant Firm | |

| | Hours | Hourly Rate | Sub-Total | HST | Total |
|----------------------|-------------|-------------|-------------------|------------------|-------------------|
| Preparation (Prep) | 13.7 | \$330.00 | 4,521.00 | 587.73 | 5,108.73 |
| Case Management (CM) | 0.0 | \$330.00 | 0.00 | 0.00 | 0.00 |
| TOTALS: | 13.7 | | \$4,521.00 | \$ 587.73 | \$5,108.73 |

Note: All claims must be in Canadian dollars. If applicable, state exchange rate: _____; and country of initial currency: _____.

| DETAILED STATEMENT OF HOURS – Peter C.P. Thompson | | | |
|--|---|-------------|-------------------|
| <i>Date</i> | <i>Description of Services</i> | <i>Time</i> | <i>Allocation</i> |
| 17-Jan-11 | Reviewing Issues List and various e-mails re: Issues List; e-mail exchange with Mr. Shepherd and Mr. Wightman | 0.8 | Prep |
| 08-Feb-11 | E-mail to Board Staff; considering responses re: meeting tomorrow | 0.2 | Prep |
| 09-Feb-11 | Attendance at Working Group meeting by conference call | 6.0 | Prep |
| 09-Feb-11 | Considering e-mails from Mr. Shepherd | 0.2 | Prep |
| 23-Feb-11 | Reviewing revised proposals circulated by Board Staff; e-mail to Working Group | 0.8 | Prep |
| 23-Feb-11 | Considering e-mails from Mr. Barrett and Mr. Cowan | 0.1 | Prep |
| 24-Feb-11 | Considering e-mail from Mr. Cowan | 0.1 | Prep |
| 03-Mar-11 | Considering Ms Lea's e-mail, Board Cost of Capital update and e-mail to Working Group members | 0.9 | Prep |
| 04-Mar-11 | Considering and finalizing e-mail to Working Group; considering Mr. Barrett's response; e-mail to Mr. Barrett | 0.8 | Prep |
| 14-Mar-11 | Considering e-mail from Ms Lea | 0.1 | Prep |
| 15-Mar-11 | Considering e-mails from Mr. Cowan and Mr. Fraser | 0.2 | Prep |
| 17-Mar-11 | Reviewing Board Staff's draft Report | 1.0 | Prep |
| 18-Mar-11 | Reviewing L. McLorg's comments on Board Staff's draft Report | 0.2 | Prep |
| 21-Mar-11 | Considering comments of Mr. Fraser; drafting and finalizing e-mail to Working Group members | 1.3 | Prep |
| 22-Mar-11 | Reviewing comments of Mr. Shepherd and Mr. Wightman | 0.4 | Prep |
| 23-Mar-11 | Considering e-mails from several Working Group members and e-mail to Ms Lea | 0.4 | Prep |
| 31-Mar-11 | Considering Mr. Cowan's e-mail of March 30, 2011 | 0.2 | Prep |
| TOTAL HOURS: | | 13.7 | |

FORM 2**SUMMARY OF DISBURSEMENTS**

| | | | |
|---|---|------------|--|
| Board File No.: | EB-2008-0408 | | |
| Party Name / Intervenor: | Canadian Manufacturers & Exporters ("CME") | | |
| Party or Group that made the disbursement: | Borden Ladner Gervais – Peter C.P. Thompson | | |
| | NET COST | HST | |

| | | | |
|-------------------|--------------|-------------|--------------------|
| Photocopies | 10.25 | 1.33 | |
| | 0.00 | 0.00 | |
| | | | GRAND TOTAL |
| SUB-TOTAL: | 10.25 | 1.33 | \$ 11.58 |

Notes: (a) All claims for disbursements must include receipts where practicable.
 (b) All claims must be in Canadian dollars. If applicable, state exchange rate ____, and country of initial currency ____.

EB-2008-0408 Cost Claim Summary for Eligible Consultation Activities

Eligible Participant: Canadian Manufacturers & Exporters ("CME")

| Eligible Participant Making Claim | Hourly Rate | Claim | | | | | | | | Total (\$) |
|-----------------------------------|-------------|-----------------|---|--|---|--|-------------------|----------------|--------------------|-------------|
| | | Maximum Allowed | Preparation and attendance at the issues meeting of January 5, 2011 (Hours) | Preparation and attendance, and reporting time for the working group session of February 9, 2011 (Hours) | Preparation and attendance, and reporting time for the working group session of February 24, 2011 (Hours) | Preparing and filing written submissions on the staff Discussion Paper (Hours) | Sub-Total (Hours) | Sub-Total (\$) | Disbursements (\$) | |
| | | ---> | Up to 18 hours | Up to 18 hours | Up to 18 hours | Up to 12 hours | Up to 66 hours | | | |
| Peter Thompson | \$ 330.00 | | - | 7.20 | 1.00 | 5.50 | 13.70 | \$ 4,521.00 | \$ 10.25 | \$ 5,120.31 |
| | \$ - | | - | - | - | - | - | \$ - | \$ - | \$ - |
| | \$ - | | - | - | - | - | - | \$ - | \$ - | \$ - |
| Totals ---> | | | - | 7.20 | 1.00 | 5.50 | 13.70 | 4,521.00 | 10.25 | 5,120.31 |