

BDR NorthAmerica Inc.
34 King Street East,
Suite 1000, 10th Floor,
Toronto, Ontario
M5C 2X8
416-214-4848

March 27, 2013

Ms. Kirsten Walli, Board Secretary
Ontario Energy Board
PO Box 2319,
27th Floor
2300 Yonge Street
Toronto, ON M4P 1E4

Dear Ms Walli:

**Re: Encouraging Distributor Efficiency, EB-2012-0397
Cost Awards**

Further to your letter of March 14, 2013, attached is the Cost Claim for Consultations on behalf of the Canadian Federation of Independent Business ("CFIB"). I participated in the consultations on behalf of CFIB, and am claiming costs for time spent, within the limits allowed and at the rates allowed by the Board. Please note that no amounts are being claimed for disbursements, and therefore no receipts are attached.

The HST number and registration information included on the form are those of BDR NorthAmerica Inc. CFIB has provided email (attached) confirming that I am their representative for these purposes, and requesting that CFIB would like the funds paid directly to BDR NorthAmerica Inc. on their behalf.

I have made every effort to comply with the requirements of the Order and the Board's requirements with respect to cost claims. If anything additional is required, I will provide it promptly at your request.

My name and company name are below, and address is above. My email is pzarnett@bdrenergy.com. I have previously filed resumes as an expert witness, but for your convenience a copy is attached.

Yours truly,

ORIGINAL SIGNED BY PAULA ZARNETT

Paula Zarnett
Vice President

Attachments

Paula Zarnett

To: Paula Zarnett (pzarnett@bdrenergy.com)
Subject: FW: Costs of Participation in OEB matter last month

From: Plamen Petkov [<mailto:Plamen.Petkov@cfib.ca>]
Sent: March 26, 2013 3:11 PM
To: Paula Zarnett
Cc: 'Butler_Richard'; 'Turmel_André'
Subject: RE: Costs of Participation in OEB matter last month

Hello Paula,

Thanks for the note. This is to confirm that you were authorized to represent CFIB for the purposes of participation in EB-2012-0397 and for the purposes of submission of the related cost claim, including having the related payment invoiced by BDR NorAmerica Inc. and paid directly by the OEB to BDR NorthAmerica Inc.

Thanks again for all your help on this
Plamen

Plamen Petkov
Director, Provincial Affairs, Ontario
416-222-8022 x321
@cfibTO

CFIB - Powered by Entrepreneurs

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Ontario Energy Board

COST CLAIM FOR CONSULTATIONS



Affidavit and Summary of Fees and Disbursements

This form should be used by a party (defined in the Practice Direction on Cost Awards as including a participant in a consultation process) in a consultation 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 Notice of Hearing for Cost Awards. Please ensure all required 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 present in the document to assist with the calculation of the cost claim.
- All claims must be in Canadian dollars. If applicable, state exchange rate and country of initial currency.

Rate: N/A Country: _____
- A separate "Statement of Disbursements Being Claimed" is required for each consultant or lawyer/articling student/paralegal. However only one "Statement of Fees Being Claimed" and one "Summary of Fees and Disbursements Being Claimed" 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 must be attached unless, for a given consultant, a CV has been provided to the Board in another process within the last 24 months.
- **Except as provided in section 7.03 of the Practice Direction on Cost Awards, itemized receipts must be provided.**

File #	EB- 2012-0397	Process:	Encouraging Distributor Efficiency
Party:	Canadian Federation of Independent Busin	Affiant's Name:	Paula Zarnett
HST Number:	BDR NorthAmerica Inc 83152 3360	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, Paula Zarnett, 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 of Fees Being Claimed" and "Statement(s) of Disbursements Being Claimed".
3. The attached "Summary of Fees and Disbursements Being Claimed", "Statement 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 _____,

(date)

Commissioner for taking Affidavits



Ontario Energy Board COST CLAIM FOR CONSULTATIONS

Affidavit and Summary of Fees and Disbursements

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Party:	<u>Canadian Federation of Independent Busin</u>	Affiant's Name:	<u>Paula Zarnett</u>
HST Number:	<u>BDR NorthAmerica Inc 83152 3360</u>	HST Rate Ontario:	<u>13.00%</u>
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"/>		

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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.

Paula Zarnett
Signature of Affiant

Sworn or affirmed before me at the City/Town of Toronto,
in the Province/State of Ontario, on March 27, 2013
(date)

Diane Marie Maxwell
Commissioner for taking Affidavits

Diane Marie Maxwell, a Commissioner, etc.,
Province of Ontario, for Mamann, Sandaluk & Kingwell,
Barristers and Solicitors.
Expires April 5, 2015.

MAMANN, SANDALUK & KINGWELL LLP
Barristers & Solicitors
82 Richmond Street East
Toronto, Ontario M5C 1P1
Tel (416) 862-0000 Fax: (416) 862-0625
info@migrationlaw.com

Ontario Energy Board
COST CLAIM FOR CONSULTATIONS
Affidavit and Summary of Fees and Disbursements



File # EB- 2012-0397 Process: Encouraging Distributor Efficiency

Party: Canadian Federation of Independent Busin

Summary of Fees and Disbursements Being Claimed

Legal/consultant fees	\$1,980.00
Disbursements	\$0.00
HST	\$257.40
Total Cost Claim	\$2,237.40

Detail of Fees and Disbursements Being Claimed

Statement of Fees Being Claimed

Statement of Fees being claimed for Eligible Activity is found on the second tab of this workbook.

Statement(s) of Disbursements Being Claimed

Statement of Disbursements being claimed is found on the third tab of this workbook.

Ontario Energy Board

COST CLAIM FOR CONSULTATIONS

Affidavit and Summary of Fees and Disbursements



Individual Whose Costs are Being Claimed

Name:	Paula Zarnett		
		Completed Years Practicing/Years of relevant experience	
Counsel/Articling Student/Paralegal:	<input type="checkbox"/>		
Consultant:	<input checked="" type="checkbox"/>	30	
CV attached:	<input checked="" type="checkbox"/>	CV not required:	<input type="checkbox"/>

Name:			
		Completed Years Practicing/Years of relevant experience	
Counsel/Articling Student/Paralegal:	<input type="checkbox"/>		
Consultant:	<input type="checkbox"/>		
CV attached:	<input type="checkbox"/>	CV not required:	<input type="checkbox"/>

Name:			
		Completed Years Practicing/Years of relevant experience	
Counsel/Articling Student/Paralegal:	<input type="checkbox"/>		
Consultant:	<input type="checkbox"/>		
CV attached:	<input type="checkbox"/>	CV not required:	<input type="checkbox"/>

Name:			
		Completed Years Practicing/Years of relevant experience	
Counsel/Articling Student/Paralegal:	<input type="checkbox"/>		
Consultant:	<input type="checkbox"/>		
CV attached:	<input type="checkbox"/>	CV not required:	<input type="checkbox"/>

Name:			
		Completed Years Practicing/Years of relevant experience	
Counsel/Articling Student/Paralegal:	<input type="checkbox"/>		
Consultant:	<input type="checkbox"/>		
CV attached:	<input type="checkbox"/>	CV not required:	<input type="checkbox"/>

Ontario Energy Board
COST CLAIM FOR CONSULTATIONS
Statement of Fees Being Claimed



File # EB- 2012-0397

Process Encouraging Distributor Efficiency

Party Canadian Federation of Independent Bu:

HST Rate: 13%

{activity 1} Actual meeting time plus preparation time for the initial small group meeting held on June 13, 2012 (hours)	{activity 2} Preparation, meeting time and reporting for the consultation held on February 27, 2013 (hours)
Eligible Participant	Eligible Participant

Individual Whose Fees are Being Claimed	Hourly rate	<i>Up to 4 hours</i>	<i>Up to 10 hours</i>	Subtotal	HST	Total
Paula Zarnett	\$330.00		6.00	\$1,980.00	\$257.40	\$2,237.40
				\$0.00	\$0.00	\$0.00
				\$0.00	\$0.00	\$0.00
				\$0.00	\$0.00	\$0.00
				\$0.00	\$0.00	\$0.00

Totals:

\$1,980.00 \$257.40

Total legal/consultant fees: \$2,237.40

Ontario Energy Board
COST CLAIM FOR CONSULTATIONS
Statement of Disbursements Being Claimed



File # EB-	<u>2012-0397</u>	Process: <u>Encouraging Distributor Efficiency</u>
Party:	<u>Canadian Federation of Independent Bus</u>	

Name of individual whose disbursements are being claimed: Paula Zarnett

HST Rate Ontario: 13.00%

	Net Cost	HST	Total
Photocopies		\$0.00	\$0.00
Printing		\$0.00	\$0.00
Fax		\$0.00	\$0.00
Courier		\$0.00	\$0.00
Telephone		\$0.00	\$0.00
Postage		\$0.00	\$0.00
Transcripts		\$0.00	\$0.00
Travel: Air		\$0.00	\$0.00
Travel: Car		\$0.00	\$0.00
Travel: Rail		\$0.00	\$0.00
Travel (Other):		\$0.00	\$0.00
Parking		included	\$0.00
Taxi or Airport Limo		\$0.00	\$0.00
Accommodation		\$0.00	\$0.00
Meals		\$0.00	\$0.00
Other:		\$0.00	\$0.00
TOTAL DISBURSEMENTS:			
	\$0.00	\$0.00	\$0.00

1/

Canadian Federation of Independent Business
 CF 822 OEB LDC Efficiency Consultation
 Paula Zarnett
 February, 2013

Date	Hours	Description
February, 2013	1	
	2	
	3	
	4	
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	24	
	25	
	26	1.00 Review Navigant report in preparation for meeting
	27	5.00 Attendance at Session, through dial-in
	28	
	29	
	30	
	31	
TOTAL	6.00	

PAULA ZARNETT

Paula Zarnett has more than 30 years broadly based experience specializing in regulatory compliance, regulated tariffs and pricing issues for electricity and gas utilities. She has been responsible for design and implementation of a wide variety of innovative rates including time of use, both for large industrial and for residential customers, curtailment incentives, and special rates for retention of water heating loads. She has performed cost allocation studies for utilities serving customers with electricity, natural gas and steam, including leading a one-year, cross-functional team project to develop cost allocation methodology and analysis tools for a major electric distribution utility.

Following a series of rate specialist positions in both the electricity and natural gas sectors, she was promoted to the position of Manager of Marketing and Energy Management at Toronto Hydro. There, her responsibilities included all rate and regulatory issues, customer research including load research and forecasting, and customer program design with a focus on conservation and demand management.

In her consulting practice, Paula provides a variety of advisory and analytical services to clients facing the challenges of a changing technological, policy and business environment, with a focus on issues impacted by regulatory policy and process. Her work includes business case and project feasibility analysis, cost allocations and pricing designs, energy sector mergers and acquisitions, and expert testimony before regulators. She is a skilled hands-on analyst and facilitator of cross-functional project teams.

Paula was a member of the Ontario Energy Board's cost allocation working groups in 2003 and 2005-2006. She was an instructor in Cost Allocation and Rate Design at CAMPUT's Energy Regulation Course, 2006, 2007 and 2008, and has been accepted as an expert witness in cost allocation by the regulators in Ontario and New Brunswick.

She has performed assignments for clients in North America, China, Ghana, and Barbados.

SELECTED EXPERIENCE BY SUBJECT AREA

(INCLUDES PROJECTS UNDERTAKEN AS A CONSULTANT, AND IN THE COURSE OF RESPONSIBILITIES WITHIN ORGANIZATIONS)

Preparation of Customer Cost Allocation Studies

Toronto Hydro-Electric System – Study to allocate the cost of service to customers that are individually metered suites in multi-unit residential buildings.

Perth-Andover Electric Light Commission – study to allocate the bundled costs of electricity service to customer classes and assess the impacts on cost allocation of changes to the wholesale rate structure.

Saint John Energy – two studies to allocate the bundled costs of electricity service to customer classes; one of these studies included analysis of metered system load profiles and publicly available typical customer profiles to develop demand allocation factors

Enwave District Energy Limited – study to allocate costs of service for

a district steam system as a basis for pricing redesign; study included analysis of detailed time-related customer consumption data as a basis for allocation of costs, as well as operating and financial data.

Toronto Hydro – planning and execution of customer load research projects, including deployment of research metering, load data analysis and related customer research and surveys for use in cost allocation study

Toronto Hydro – coordination of first comprehensive cost of service study, a one-year cross-functional project, including in-depth data collection, selection of allocation methodologies and development of computer-based analytical tools. Led subsequent updates and refinements to the study.

ICG Utilities Ltd. – fully allocated cost of service studies for natural gas distribution systems in Manitoba and Alberta, including data analysis and development of computer-based analytical framework.

IGPC Ethanol Inc. – supported the intervention of this industrial consumer in the rate application of its gas supplier, Natural Resource Gas including issues of cost allocation methodology

Summerside Electric/City of Summerside – advisory and analysis service with regard to proposals of Maritime Electric for an Open Access Transmission Tariff, including use of cost allocation methodology to establish transmission revenue requirement

Nova Scotia Department of Energy – advisory and analysis services to support intervention in Nova Scotia Power’s request to the regulator for approval of a fuel adjustment mechanism, including customer cost allocation impacts

Rogers Cable and Communications Inc. – represented a consumer stakeholder in a regulator-sponsored stakeholder process to determine a cost allocation methodology and analysis approach for information filings by all electric distribution utilities in Ontario.

Saint John Energy – Review of cost allocation methodology and results in the Cost Allocation and Rate Design application of New Brunswick Power Distribution and Customer Service Corp, including expert testimony recommending certain changes to the methodology, which were adopted

Member – Ontario Energy Board Cost Allocation Working Group (2003 and 2005-6)

Member – Municipal Electric Association Cost of Service Sub-Committee (1986-1988)

FortisOntario – methodology review of allocation of shared costs to regulated and non-regulated business units and preparation of evidence for application to Ontario Energy Board for approval of 2006 electricity distribution rates

*Review of Customer Cost
Allocation Studies,
Methodology Consultations*

*Cost Allocation for Affiliate
Transfer Pricing*

FortisOntario – Three update studies to allocate corporate and shared costs among regulated and non-regulated affiliates

Kingston Hydro – study to review transfer pricing methodologies and allocation of shared costs for services provided by non-regulated affiliates.

EnWin Utilities – study to allocate corporate and shared costs among corporate affiliates

4 studies now in progress, not yet filed.

Rate Designs and Pricing Studies

Rogers Cable and Communications Inc. – representation at Ontario Energy Board staff consultation process with regard to rate designs for Ontario’s electric distribution utilities; development of policy and position documents, attendance at stakeholder meetings, analysis in support of positions on rate design for General Service classification and unmetered scattered loads

Oklahoma Gas and Electric – review of results of residential time of use rate pilot including estimation of impact of the rate design on total customer consumption and peak hour consumption (load shifting).

BC Hydro – assisted a staff team in development of a Phase I report on long-term rate strategy; research on rate designs in several North American jurisdictions.

Energy East (RGE and NYSEG) – analysis as to the potential value of load shifting which might take place as result of rate-driven (time of use or critical peak pricing) programs supported by universal interval metering in the State of New York; regulatory precedents as to cost recovery for advanced metering and meter reading technology

East China Grid Company – advice in developing and simulating an unbundled electricity distribution tariff for Shanghai Municipal and four provincial electric power companies

British Columbia Ministry of Energy and Mines – advisory and due diligence services with regard to recommendations by the British Columbia Utilities Commission for implementation of proposed Heritage Contract and stepped rates to wholesale and industrial customers.

Perth-Andover Electric Light Commission – long-term rate strategy and detailed bundled retail rate designs for all electricity consumer classifications.

Volta River Authority (Ghana) – development of tariff structure and preliminary rates for open access use of the national electric transmission system in Ghana.

Enwave District Energy Limited – determination of appropriate customer classification and pricing design alternatives for a district steam system in a context of competitive electricity and gas markets and wider service choices for existing and potential customers.

Toronto Hydro – development and initial implementation of time of use rates for residential and large industrial customers; development of pricing strategies and policies for all customer classes.

Toronto Hydro – development of all customer rate designs, implementation strategy, and preparation of annual submissions for approval of the rates. Managed a team of specialists in the preparation of associated detailed studies, load forecasts and load research.

Testimony before Regulators

ORAL:

Toronto Hydro-Electric System – Testified before the Ontario Energy Board in support of the allocated costs of service to customers that are individually metered suites in multi-unit residential buildings.

Saint John Energy – Testified before the New Brunswick Public Utilities Board in support of intervention in the Cost Allocation and Rate Design application of New Brunswick Power Distribution and Customer Service Corp.

Rogers Cable and Communication Inc. – Testified before Ontario Energy Board in support of consensus for treatment of certain unmetered electricity loads in the development of guidelines for electricity distribution rates.

Toronto Hydro – Testified before Ontario Energy Board on bulk power rate issues

ICG Utilities -- testified in three hearings before British Columbia regulator on the subject of lead-lag studies.

WRITTEN ONLY:

Kingston Hydro – study to review transfer pricing methodologies and allocation of shared costs for services provided by non-regulated affiliates.

FortisOntario – Three studies to allocate corporate and shared costs among regulated and non-regulated affiliates

EnWin Utilities – study to allocate corporate and shared costs among corporate affiliates

Ontario Power Authority – model development and analysis in support of evaluation of a potential generation, transmission and demand response alternatives in York Region; report in support of generation alternative to the Ontario Energy Board.

City of Summerside – expert testimony in support of intervention in the application of Maritime Electric to the Island Regulatory and Appeals Commission for approval of an Open Access Transmission Tariff (public oral hearing to follow).

City of Summerside – preparation of evidence in support of application for leave to construct transmission line, to the Island Regulatory and Appeals Commission (oral hearing scheduled for November, 2012)

*Other Assignments Showing
Knowledge of the Ontario
Electricity Sector*

City of Sault Ste. Marie – review of municipally-owned electricity distribution company with regard to ownership options, capital structure and financing.

Brantford Power – facilitation of strategic planning session for Board of Directors.

Orillia Power – facilitation of strategic planning session for Board of Directors and key staff

Oakville Hydro – facilitation of regulatory strategic plan

Burlington Hydro Inc. – advisory services and analysis in connection with bid to acquire a local distribution utility.

Markham Hydro Distribution Inc. and Town of Markham – Due diligence services in support of proposed amalgamation with Hydro Vaughan Distribution Inc.

City of Guelph – independent advisor to the City with regard to fairness of ownership proportion in proposed merger; analysis of ownership options

Oshawa PUC Networks Inc. – policy recommendations for customer connections and capital contributions.

Township of King - advice to municipality staff with regard to potential construction of a peaking generator in response to a contract award from Ontario Power Authority

Hydro Ottawa Holdings Inc. – as part of a larger project to provide strategic advice on four business units, provided financial modeling for valuation of Energy Ottawa Generation.

Town of Markham, City of Vaughan and City of Barrie – analysis, due diligence and advisory services in evaluation of potential investment in the solar business of PowerStream Inc.

PUC Distribution Inc. – advisory services and analysis in connection with certain issues of new assets and affiliate relationships

Ontario Energy Board – cross-jurisdictional review and assessment of regulatory approaches to the issue of farm stray voltage across North-America

Ontario Energy Board – comparison of heritage contracts and similar arrangements in leading jurisdictions

Ontario Energy Board – identification of appropriate roles and responsibilities for the OEB under alternative industry and market structure scenarios, including default supply arrangements

Barbados Public Utilities Board – study to recommend procedures, rules and systems for oversight of the natural gas sector by a new regulatory agency.

Electricity Distributors Association -- analysis of cash flow patterns of electricity distribution utilities in Ontario reflecting customer payment patterns and market settlement requirements

Electricity Distributors Association – study to determine the financial benefit to municipalities of ownership of local distribution companies (LDCs).

National Grid Co. -- Assessment and overview report on regulatory framework and issues in Ontario.

Bruce Power – Assessment and overview on industry structure, generation and transmission capacity, pricing and issues in New Brunswick

CMS Energy – report on Ontario electricity industry structure, market, and regulatory environment, in support of decision to respond to RFP for new generation in the province

New Brunswick Municipal Electric Utilities Association – cross jurisdictional survey with respect to policy as to regulation of municipal utilities and rural cooperatives.

Ontario Energy Board – assistance to Board Staff on application of a wireless telecommunication service provider for access to distribution poles

CAREER HISTORY

2001 – Present

BDR – consultant specializing in rate designs, cost and financial analysis, business planning and energy market restructuring issues.

1998 – 2001

In association with Acres Management Consulting – consultant specializing in rate designs, cost and financial analysis, business planning and energy market restructuring issues.

1995 – 1998

Toronto Hydro – Manager, Marketing and Energy Management

<i>1993 – 1995</i>	Toronto Hydro – Special Assistant to the General Manager (responsible for organizational performance improvement initiatives)
<i>1986 – 1992</i>	Toronto Hydro – Supervisor of Rates and Cost Analysis
<i>1984 – 1986</i>	Toronto Hydro – Senior Rate Analyst
<i>1981 – 1984</i>	ICG Utilities Ltd. – Coordinator, Rate Administration
<i>1979 – 1981</i>	H. Zinder & Associates Canada Ltd. , Senior Analyst

EDUCATIONAL AND PROFESSIONAL QUALIFICATIONS

<i>Degrees and Designations</i>	Society of Management Accountants of Manitoba, CMA University of Calgary, Masters of Business Administration (Finance) University of Toronto, Bachelor of Arts (Hon), Anthropology
<i>Professional Association</i>	Society of Management Accountants of Manitoba
<i>Continuing Professional Development</i>	Queens University School of Business, Marketing Program Queens University School of Business, Sales Management Program Society of Management Accountants of Canada—Customer Profitability Analysis Society of Management Accountants of Canada—Strategic Cost Management Society of Management Accountants – Auditing I

PROFESSIONAL INVOLVEMENT

<i>Teaching and Training, Industry Committees</i>	Instructor in Cost Allocation and Rate Design for Annual Energy Regulation Course, CAMPUT (Canadian Association of Members of Public Utility Tribunals) 2006, 2007, 2008. Member and Vice-Chair, Electricity Distributors Association Commercial Members Steering Committee (member 2007 to present) Member – Ontario Energy Board Cost Allocation Working Group (2003 and 2005-6) Member – Municipal Electric Association Cost of Service Sub-Committee (1986-1988)
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