

Barristers and Solicitors

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June 21, 2013

## BY COURIER, EMAIL AND RESS

Ms. Kirsten Walli Board Secretary Ontario Energy Board P.O. Box 2319, 27<sup>th</sup> Floor 2300 Yonge Street Toronto, ON M4P 1E4

Dear Ms. Walli:

Re:

**Integrated Grain Processors Co-operative Inc. ("IGPC")** 

Board Files No. EB-2012-0406 and EB-2013-0081

Pursuant to Procedural Order No. 2 dated May 17, 2013, we attach IGPC's Reponses to Board Staff Interrogatories in the above-noted proceeding.

Two hard copies of IGPC's Interrogatory Responses are being forwarded to the Board via courier.

Yours truly,

AIRD & BERLIS LLP

Dennis M. O'Leary / Scott Stoll

CC

Natural Resource Gas Limited

CC

Intervenors (Per Procedural Order No. 1, April 22, 2013)

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# INTEGRATED GRAIN PROCESSORS CO-OPERATIVE INC. RESPONSES TO BOARD STAFF INTERROGATORIES

## **INTERROGATORY RESPONSE NO. 1**

1. Ref: Exhibit A, Page 3

In its pre-filed evidence Integrated Grain Processors Co-operative Inc. ("IGPC") indicates that it requires additional gas distribution services to meet its expansion plans. Does IGPC require the additional gas distribution services before a specific date? Please specify.

## Response:

IGPC will require additional gas distribution services to facilitate its expansion plans. The services required include not only the delivery of additional volumes but also confirmation of the capacity of the IGPC Pipeline and a determination of whether there is a need for any upstream upgrades or changes to permit the additional volumes. IGPC believes, for example, that upgrades at the customer meter station may be required. IGPC approached NRG in June 2012 for this specific purpose. Given that NRG does not have the internal technical knowledge and expertise to design and construct any necessary upgrades, the gas distribution services that IGPC sought at that time would have been limited to NRG cooperating and assisting in the discussion with the appropriate third party engineers and contractors. As a result of NRG's refusal to cooperate and provide the required services, IGPC has had to reconsider the nature of its expansion plans in an effort to try and reduce the likelihood of need for upgrades to the IGPC Pipeline and/or related facilities. Regardless of whether any changes are required, IGPC will require NRG's cooperation in the negotiation of amendments to the various contracts which will support the delivery and acquisition of the additional volumes. Given the history of this matter, IGPC believes that an order from the Board requiring NRG to reasonably and in good faith respond to IGPC's requests for service is necessary so that in the event of noncompliance, the Board can be informed of such conduct and may then initiate a compliance motion.

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#### **INTERROGATORY RESPONSE NO. 2**

2. Ref: Exhibit A, Page 6 and EB-2010-0018, Interrogatory Responses to Draft Rate Order dated January 17, 2011, Attachment G

IGPC has indicated that Natural Resource Gas Ltd. ("NRG") has included the administrative penalty of \$140,000 levied by the Board on NRG to the capital cost of the IGPC pipeline. In response to interrogatories to the Draft Rate Order in EB-2010-0018, NRG has provided a rate base calculation in IR#5 that shows the removal of the \$140,000 penalty from the capital cost. Does IGPC disagree with the calculation provided by NRG in EB-2010-0018 dated January 17, 2011? Please provide a detailed response.

# Response:

It was, and is, not clear to IGPC that the \$140,000 penalty has in fact been removed from the capital costs of the IGPC Pipeline for the purposes of both determining the amount of the capital contribution payable by IGPC and the calculation of the amount that was closed to rate base. As a result of this lack of clarity, IGPC has, in interrogatory 5(a) to NRG, requested a detailed breakdown of the costs of the IGPC Pipeline.

It was the oral evidence of NRG's witness at the Technical Conference held in the EB-2010-0018 proceeding on June 14, 2010, in response to question #5, that gave rise to concerns. Specifically, NRG's evidence was:

MR. BUONAGURO: Okay. Thank you. Question 5: "IGPC#19 (b) indicated that the \$140K penalty imposed by the OEB is included as part of regulatory costs." Could you: "...indicate from which class or classes NRG is seeking to recover the \$140K assessed penalty, the rationale for such recovery, and the allocation of those costs among rate classes."

MR. COWAN: I am going to respond to that, if I may. It is - sorry? Ah, sorry. I am going to respond to that. My understanding is that it's sought to be recovered from IGPC only. And the rationale is that it arose as a result of the construction of the pipeline, and we assume that it will be resolved, one way or another, either by the reconciliation process or by the Board. It has no impact on other categories.

IGPC's concerns were furthered by the Interrogatory and Undertaking Responses of NRG in the same proceeding. In its response to Board Staff IR # 11 on May 18, 2012, which asked NRG for: "a detailed breakdown of the \$5,073,000 new steel mains costs for 2009 (actual) related to the IGPC Pipeline", NRG responded with a table that showed that this figure included \$226,088 in "Regulatory & Other Legal" amounts "Payable by NRG (Contingencies)". The \$140,000 appears to continue to reside in this amount.

On September 8, 2010, NRG responded to Undertaking J1.4 given at the oral hearing which required NRG to update its response to Board Staff IR #11. NRG's response included a

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summary cost table which now showed a figure of \$272,000 for "Regulatory & Other Legal" amounts "Payable by NRG (Contingencies)". This figure was broken down in the detailed schedule of the costs of the IGPC Pipeline which formed part of the same undertaking response. The detailed schedule shows that the figure of \$272,000 was comprised of \$132,000 for Ogilvy Renault and \$140,000 for the OEB Administrative Penalty. Accordingly, IGPC is uncertain as to whether the penalty payable (which was never paid) has been removed from the actual costs claim made by NRG in respect of the IGPC Pipeline. Indeed, it should be noted that both of the above responses indicate that this amount is "on NRG's books".

As a result of the concerns raised by IGPC, NRG appears to have accepted as of its January 18, 2011 response to comments made on the Draft Rate Order in EB-2010-0018, that the \$140,000 penalty which was not paid should be removed from the total cost of the IGPC Pipeline for the purposes of rate base. However, it is not clear that NRG is willing to adjust the actual costs of the IGPC Pipeline to remove this same amount for the purposes of determining the revised (lower) capital contribution that is required from IGPC. As well, it appears that it is only the administrative penalty costs which have been removed from rate base and all of the other costs associated with the June 2007 motion (which gave rise to the administrative penalty) and the winter 2008 motion in Aylmer appear to continue to be included in the total costs of the pipeline and the amount closed to rate base.

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#### **INTERROGATORY RESPONSE NO. 3**

3. Ref: Exhibit A, Page 23

In its evidence, IGPC has provided a table showing the claimed amount, disputed amount and the accepted amount. The disputed costs amount to \$1,158,594. Please provide a similar table showing the actual amounts paid by IGPC to NRG, specifically what portion of the disputed amount has been actually paid by IGPC to NRG.

# Response:

IGPC has made payments totaling \$3,542,331 (see note 4) in respect of the contribution in aid of construction. In certain situations, the amounts were paid directly to the supplier (Lakeside or Union Gas) while some amounts were paid to NRG.

Description	Amount(2)	Recipient		
Pipe	\$ 863,420	Lakeside Steel		
Customer Station	\$ 884,003	Lakeside Process Controls		
Union Gas Limited	\$ 736,000	Union Gas Limited(1)		
Services and Balance of Estimated Aid-to-Construct	\$1,058,908	NRG(3)		
Total	\$3,542,331	(4)		

- (1) IGPC also provided financial assurance to Union Gas in the amount of \$73,100 (aid to construct) and \$72,939 (M9) in addition to the payment of the aid-to-construct. Financial assurance for the aid to construct was returned by Union Gas. Financial assurance for the M9 continues to be provided by IGPC to Union Gas.
- (2) These amounts do not include GST/HST.
- (3) Includes payment by IGPC to Senes to commence environmental work prior to Senes commencing work for NRG.
- (4) The paid amount stated by IGPC at paragraph 6 of its prefiled evidence of \$3,538,792 should be updated to the figure, \$3,542,331, as provided in the chart above. The difference of \$3,539 is related to the netting of GST in respect of certain payments. The total amount paid by IGPC of \$3,542,331 is not in dispute as NRG confirmed payments totalling this amount in an attachment to an email from NRG (Ms. O'Meara) to IGPC on October 6, 2009. A copy of the attachment from this email is attached.

Project
Date of Estimate
Purpose of Estimate
In Service Date

Date Prepared: Oct 6/09

1000 - 1000

NRG Aylmer 27-Jun-08 NPS 6" Pipeline 15-Jul-08 Filed: 2013-06-21 EB-2012-0406 EB-2013-0081 Attachment to IGPC IRR #3 to Board Staff Page 1 of 3

	Total Costs	NRG Paid Directly to 3rd Party	Payable by NRG (Contingencies)	IGPC Paid Directly to 3rd Party
Materials				050 100
Pipe Custody Transfer Station	863,420 1,262,003	- -	378,000	863,420 884,003
Construction Material	92,822	92,822 1	3,0,000	30.,333
Total Material	2,218,245	92,822	378,000	1,747,423
Prime Contractor				
Prime Total Labour & Material	3,188,173 5,406,418	3,188,173 2 3,280,995	378,000	1,747,423
Total Labous & Material	3,400,418	3,280,993	370,000	1,747,743
Labour	****	303.645 3	27.452	
Project Manager/Inspection Design, Drafting, Procurement	422,945 771,631	397,945 3 771,631 4	25,000	•
Environmental	126,269	88,786 5		37,483
Regulatory & Other Legal	951,624	656,624 6		-
Survey	72,118	72,118 7	•	-
Non Destructive Testing	211,809	211,809 8	-	•
Local NRG Labour	3,528	3,528 9		
Total Labour	2,559,924	2,202,441	320,000	37,483
Insurance	62,000	62,000	-	-
Finance Fees Total Other	48,142 110,142	48,142 10 110,142	·	
Total Other	110,142	110,142		
Customer Transfer Station				
Union Aid to Construct	736,000	40.400	•	736,000
Land - NRG side Total Other	12,105	12,105 12,105		736,000
Total Otner	748,105	12,105		736,000
Sub-total	8,824,589	5,605,683	698,000_	2,520,906
Interest	217,073	217,073 1	1 -	-
Net Project Costs	9,041,662	5,822,756	698,000	2,520,906
Payments made from IGPC directly to NRG		(1,058,908)		1,058,908
Net Investment		4,763,847		3,579,814
Items under dispute:				
Maintenance Costs (not capital)				
- Spare parts			(35,000)	
- Lakeside Maintenance Contract			(343,000)	
- Lakeside Maintenance Contract			(313,000)	
Contingency Costs (not actual at this time)				
- Professional Fees			(180,000)	
Administrative Penalty				
- No situation that IGPC is aware of where			(140,000)	
OEB has allowed penalties to be recoverable				
from rate payers + position that this penalty				
due to NRG's misconduct is not a cost				
transferable to IGPC under the agreement				
and is contrary to public policy				
Indirect Construction Costs		(658,937)		
- Professional fees not relating to				
Pipeline Work as defined in the agreement.				
Costs without Supporting Documentation				
- Interest		(217,073)		
- Other Fees ?				
Costs which are unreasonable - Project Management		(380,284)		
- Question of rates				
- Question of time spent (considerable				
amount identified does not relate to				
Pipeline work under the agreement)		/4 DEC 2042	(600 000)	
Total Under Dispute		(1,256,294)	(698,000) (1,954,294)	
rows onder pispate			(1,237,227)	

Date Prepared Oct 6/09

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Attachment to IGPC IRR #3
to Board Staff

Page		Total Costs	NRG Paid Directly to 3rd Party	Payable by NRG (Contingencies)	IGPC Paid Directly to 3rd Party
Sub-total   Sub-	Pipe		waya in high hida ay tara.	. a Hoandroudh Historia	962 420
Prime Contract	•		<u> </u>	<u></u>	
Prime Contract         884,003         •         343,000         ×         343,000         ×         35,000         ×         35,000         ×         884,003         ×         Sub-total         35,000         ×         35,000         ×         884,003                C.R. Wall & Co. Inc.             34,538             34,539             ×             ×             ×               COMCOF Dipe & Supply Company             35,696             335,696             35,696             35,696             ×             ×             ×                 35,696             35,696             35,696             ×             ×             ×                35,696             35,696             35,696             ×             ×         ×                31,896             22,822             22,827             ×             ×               Primactomatic Contract - Sommer/like (Note 1)             3,189,422             3,189,622             3,282             ×             ×               Primactomatic Contract - Sommer/like (Note 1)             3,189,622             3,189,642             ×					
Prime Contract         884,003         •         343,000         ×         343,000         ×         35,000         ×         35,000         ×         884,003         ×         Sub-total         35,000         ×         35,000         ×         884,003                C.R. Wall & Co. Inc.             34,538             34,539             ×             ×             ×               COMCOF Dipe & Supply Company             35,696             335,696             35,696             35,696             ×             ×             ×                 35,696             35,696             35,696             ×             ×             ×                35,696             35,696             35,696             ×             ×         ×                31,896             22,822             22,827             ×             ×               Primactomatic Contract - Sommer/like (Note 1)             3,189,422             3,189,622             3,282             ×             ×               Primactomatic Contract - Sommer/like (Note 1)             3,189,622             3,189,642             ×	Custody Transfer Station				
		884,003			884,003
	Lakeside Process Control Maintenance Contract	343,000		343,000	. <del>-</del>
C.R. Wall & Co. Inc.	Custody Transfer Station Spare Parts				
C.R. Wall & Co. Inc.         34,539         3,596         co.           COMCO (Pipe & Supply Company)         35,596         35,696         co.           Sub-total         22,887         22,587         22,587         co.           Sub-total         22,887         22,587         co.         co.           Prime Contract           Prime Contract - Sommerville (Note 1)         3,180,642         3,180,642         2,576         co.         co.           Bell Canada         2,676         2,576         co.	Sub-total	1,262,003	<u> </u>	378,000	884,003
C.R. Wall & Co. Inc.         34,539         3,596         -           COMCO (Pipe & Supply Company)         35,696         3,5696         -           Sub-total         22,587         22,587         -           Sub-total         92,622         92,622         -           Prime Contract           Prime Contract - Sommerville (Note 1)         3,180,642         3,180,642         2,576         -           Bell Canada         823         823         -         -           Bell Canada         823         823         -         -           Wellmaster Pipe & Supply Inc         111         111         -         -           Fastenal         141         141         -         -           Union Gas Unified         3,980         3,980         -         -           Project Management/Customer Lialson	Country Material				
COMCOPIPE & Supply Company   Si,5696   Si,5696   Subply Company   Si,5696   Subply Company   Subply Compan		3/ 530	34 530	e sa sa cara e L	· _
March   Marc		and the state of the second state of the second			_
Prime Contract   Prime Contract   Prime Contract   Prime Contract   Sommerville (Note 1)   3,180,642   3,180,642		and the second second second second			<del>-</del>
Prime Contract - Sommerville (Note 1)   3,180,642   3,180,642   3,180,642   3,180,642   3,180,642   3,180,642   3,180,643				-	=
Prime Contract - Sommerville (Note 1)					
Bellica Am McDonald   823   823   -   -   -	Prime Contract				
Black & McDonald   123   123   -   -   -   -   -   -   -   -   -	Prime Contract - Sommerville (Note 1)	3,180,642	3,180,642		<b>-</b>
Wellmaster Pipe & Supply Inc         11         11         11         1-Faster and supply Inc         141 <td>Bell Canada</td> <td>2,576</td> <td>2,576</td> <td>ny isang mga kabupatèn dan mga Palaga. Rijang Maskapy, norah nga Pal</td> <td><u>-</u></td>	Bell Canada	2,576	2,576	ny isang mga kabupatèn dan mga Palaga. Rijang Maskapy, norah nga Pal	<u>-</u>
Postenal   141	Black & McDonald	823	823		-
Name	Wellmaster Pipe & Supply Inc		in after the text of a first first first	e Hyster CF	•
Project Management/Customer Liaison   Pre December 2007   130,125   130,12		<ul> <li>A SERVICE STATE OF THE SERVICE STATE STATE OF THE SERVICE STATE OF THE SERVICE STATE OF THE SERVICE S</li></ul>			<del>-</del>
Project Management/Customer Liaison           Pre December 2007         130,125         130,125         -         -           December 07         11,136         11,136         -         -           January 08         25,001         25,001         -         -           February 08         21,535         21,535         -         -           March 08         34,810         34,810         -         -           April 08         18,143         18,143         -         -           May 08         13,865         13,865         -         -           June 08         31,565         31,565         -         -           July 08         24,928         24,928         -         -           August 08         21,535         21,535         -         -           September 08         21,535         21,535         -         -           October 08         47,568         22,568         25,000         -           Aug-Oct 08         8,300         8,300         -         -           Sub-total         9,360         9,360         -         -           Sub-total         13,74         178,714         178,				<u> in pieda gana na 🗝</u>	
Pre December 2007	Sub-total Sub-total	3,188,173	3,188,173		-
Pre December 2007	Drainet Management /Customer Linicen				
December 07		130 125	130.125	Lagranda Salara	
Sanuary 08   25,001   25,001		and the second of the second o	and the state of t		_
Pebruary 08		The state of the s	The second secon		
March 08         34,810         34,810         34,810         -         -           April 08         18,143         18,143         -         -           May 08         13,865         13,865         -         -           June 08         31,565         31,565         -         -           July 08         24,928         24,928         -         -           August 08         25,075         25,075         -         -           September 08         21,535         21,535         25,075         -         -           October 08         47,568         22,568         25,000         -         -           Aug-Ct 08         8,300         8,300         -         -         -           Ayerswood Development         9,360         9,360         -         -         -           MG Engineering         178,714         178,714         -         -         -           MIG Engineering - Approved Change Orders         113,196         113,196         -         -         -           AUE Utility Engineering         474,855         474,855         -         -         -           Ayerswood Develoment Corporation         402         402	•				_
April 08         18,143         18,143         -         -           May 08         13,865         13,665         -         -         -           July 08         24,928         24,928         -         -         -           August 08         25,075         25,075         -	·	and the state of the state of	a factorial and the control of the City of		-
May 08         13,865         13,865         -         -         -         Jule 08         31,565         31,565         -         <		and the second of the Committee of the C		-	. <u>-</u>
July 08         24,928         24,928         -         -           August 08         25,075         25,075         -         -           September 08         21,535         21,535         -         -           October 08         47,568         22,568         25,000         -           Aug-Oct 08         8,300         8,300         -         -           Ayerswood Development         9,360         9,360         -         -           Sub-total         422,945         397,945         25,000         -           Poesign, Drafting, Procurement, Testing         178,714         178,714         -         -           MIG Engineering         178,714         178,714         -         -         -           ALIE Utility Engineering         474,855         175,0         -         -         -           Alle Utility Engineering         474,855         474,855         -         -         -           TSSA         750         750         -         -         -         -           Ayerswood Develorment Corporation         402         402         -         -         -         -         -         -         -         -         -	May 08	13,865	13,865		-
August 08   25,075   25,075	June 08	31,565	31,565		•
September 08   21,535   21,535   -	July 08	24,928	24,928		<b>-</b>
October 08         47,568         22,568         25,000         -           Aug-Oct 08         8,300         8,300         -         -           Ayerswood Development         9,360         9,360         -         -           Sub-total         422,945         397,945         25,000         -           Posign, Drafting, Procurement, Testing         422,945         397,945         25,000         -           MIG Engineering         178,714         178,714         -         -           MIG Engineering - Approved Change Orders         113,196         113,196         -         -           AUE Utility Engineering         474,855         474,855         -         -         -           TSSA         750         750         750         -         -         -           Ayerswood Develoment Corporation         402         402         -         -         -           Ayerswood Develoment Corporation         3,714         3,714         -         -         -           Sub-total         771,631         771,631         771,631         -         -         -           Sub-total         50,000         50,000         -         -         -         -         - </td <td>August 08</td> <td>25,075</td> <td>25,075</td> <td></td> <td></td>	August 08	25,075	25,075		
Ayerswood Development   9,360   9,360       Sub-total   9,360   9,360       Sub-total   422,945   397,945   25,000       Sub-total   178,714   178,714       MIG Engineering   178,714   178,714       MIG Engineering - Approved Change Orders   113,196   113,196       AUE Utility Engineering   474,855   474,855       AUE Utility Engineering   474,855   750       Ayerswood Develoment Corporation   402   402       Ayerswood Develoment Corporation   402   402       Corrosion Protection   3,714   3,714       Sub-total   771,631   771,631   771,631       Environmental   Stantec Consulting Ltd.   26,329   26,329       Senes Consultants Ltd.   51,030   13,547   - 37,483     Canadian Pacific Railway   650   650       Canadian Pacific Railway   650   650       Catfish Creek Conservation Authority   100   100   -     Kettle Creek Conservation Authority   500   500   -     Kettle Creek Conservation Authority   100   100   -     The Corporation of the County of Elgin   800   800   -     The Township of Malahide   21,160   21,160   -     Upper Thames Conservation Authority   10,800   10,800   -     The Municipality of Thames Centre   14,900   14,900   -	September 08	1.19.14.24.25.20.20.20.2			
New Note	October 08	and the second of the second	n in the body in the left by the Telephone Control	25,000	· -
Number   N	•				•
Design, Drafting, Procurement, Testing   178,714   178,714				<b>95.000</b>	-
MIG Engineering       178,714       178,714       -       -         MIG Engineering - Approved Change Orders       113,196       113,196       -       -         AUE Utility Engineering       474,855       474,855       -       -         TSSA       750       750       -       -         Ayerswood Develoment Corporation       402       402       -       -         Corrosion Protection       3,714       3,714       -       -         Sub-total       771,631       771,631       -       -       -         Environmental       Stantec Consulting Ltd.       26,329       26,329       -       -       -         Senes Consultants Ltd.       51,030       13,547       -       37,483         Canadian Pacific Railway       650       650       -       -       -         Catfish Creek Conservation Authority       100       100       -       -       -         Kettle Creek Conservation Authority       500       500       -       -       -         The Township of Malahide       21,160       21,160       -       -       -         Upper Thames Conservation Authority       10,800       10,800       -       - <t< td=""><td>Sub-total</td><td>422,945</td><td>397,945</td><td>25,000</td><td>-</td></t<>	Sub-total	422,945	397,945	25,000	-
MIG Engineering       178,714       178,714       -       -         MIG Engineering - Approved Change Orders       113,196       113,196       -       -         AUE Utility Engineering       474,855       474,855       -       -         TSSA       750       750       -       -         Ayerswood Develoment Corporation       402       402       -       -         Corrosion Protection       3,714       3,714       -       -         Sub-total       771,631       771,631       -       -       -         Environmental       Stantec Consulting Ltd.       26,329       26,329       -       -       -         Senes Consultants Ltd.       51,030       13,547       -       37,483         Canadian Pacific Railway       650       650       -       -       -         Catfish Creek Conservation Authority       100       100       -       -       -         Kettle Creek Conservation Authority       500       500       -       -       -         The Township of Malahide       21,160       21,160       -       -       -         Upper Thames Conservation Authority       10,800       10,800       -       - <t< td=""><td>Design, Drafting, Procurement Testing</td><td></td><td></td><td></td><td></td></t<>	Design, Drafting, Procurement Testing				
MIG Engineering - Approved Change Orders       113,196       113,196       -		178.714	178.714	s volení řízna Heritana 🕹	•
AUE Utility Engineering 474,855 474,855					
TSSA         750         750         -         -           Ayerswood Develoment Corporation         402         402         -         -           Corrosion Protection         3,714         3,714         -         -           Sub-total         771,631         771,631         -         -           Environmental         -         -         -         -           Stantec Consulting Ltd.         26,329         26,329         -         -           Senes Consultants Ltd.         51,030         13,547         -         37,483           Canadian Pacific Railway         650         650         -         -         -           Catfish Creek Conservation Authority         100         100         -         -         -           Kettle Creek Conservation Authority         500         500         -         -         -           The Corporation of the County of Elgin         800         800         -         -         -           The Township of Malahide         21,160         21,160         -         -         -           Upper Thames Conservation Authority         10,800         10,800         -         -         -           The Municipality of Thames Centre <td></td> <td></td> <td></td> <td>taina padéhi 👟</td> <td><u>-</u></td>				taina padéhi 👟	<u>-</u>
Corrosion Protection         3,714         3,714         -         -           Sub-total         771,631         771,631         -         -           Environmental         Stantec Consulting Ltd.         26,329         26,329         -         -           Senes Consultants Ltd.         51,030         13,547         -         37,483           Canadian Pacific Railway         650         650         -         -           Catfish Creek Conservation Authority         100         100         -         -           Kettle Creek Conservation Authority         500         500         -         -           The Corporation of the County of Elgin         800         800         800         -         -           The Township of Malahide         21,160         21,160         -         -         -           Upper Thames Conservation Authority         10,800         10,800         -         -         -           The Municipality of Thames Centre         14,900         14,900         -         -         -	· - ·	750		AHRE BOOK	<u>-</u>
Sub-total         771,631         771,631         -         -         -           Environmental         Stantec Consulting Ltd.         26,329         26,329         -         -           Senes Consultants Ltd.         51,030         13,547         -         37,483           Canadian Pacific Railway         650         650         -         -           Catfish Creek Conservation Authority         100         100         -         -           Kettle Creek Conservation Authority         500         500         -         -           The Corporation of the County of Elgin         800         800         -         -           The Township of Malahide         21,160         21,160         -         -           Upper Thames Conservation Authority         10,800         10,800         -         -           The Municipality of Thames Centre         14,900         14,900         -         -	Ayerswood Develoment Corporation	402	402		<del>.</del> .
Environmental           Stantec Consulting Ltd.         26,329         26,329         -         -           Senes Consultants Ltd.         51,030         13,547         -         37,483           Canadian Pacific Railway         650         650         -         -           Catfish Creek Conservation Authority         100         100         -         -           Kettle Creek Conservation Authority         500         500         -         -           The Corporation of the County of Elgin         800         800         -         -           The Township of Malahide         21,160         21,160         -         -           Upper Thames Conservation Authority         10,800         10,800         -         -           The Municipality of Thames Centre         14,900         14,900         -         -	Corrosion Protection	3,714	3,714	<u> </u>	
Stantec Consulting Ltd.       26,329       26,329       -       -         Senes Consultants Ltd.       51,030       13,547       -       37,483         Canadian Pacific Railway       650       650       -       -         Catfish Creek Conservation Authority       100       100       -       -         Kettle Creek Conservation Authority       500       500       -       -         The Corporation of the County of Elgin       800       800       -       -         The Township of Malahide       21,160       21,160       -       -         Upper Thames Conservation Authority       10,800       10,800       -       -         The Municipality of Thames Centre       14,900       14,900       -       -	Sub-total	771,631	771,631	-	-
Stantec Consulting Ltd.       26,329       26,329       -       -         Senes Consultants Ltd.       51,030       13,547       -       37,483         Canadian Pacific Railway       650       650       -       -         Catfish Creek Conservation Authority       100       100       -       -         Kettle Creek Conservation Authority       500       500       -       -         The Corporation of the County of Elgin       800       800       -       -         The Township of Malahide       21,160       21,160       -       -         Upper Thames Conservation Authority       10,800       10,800       -       -         The Municipality of Thames Centre       14,900       14,900       -       -					
Senes Consultants Ltd.         51,030         13,547         37,483           Canadian Pacific Railway         650         650         -           Catfish Creek Conservation Authority         100         100         -           Kettle Creek Conservation Authority         500         500         -           The Corporation of the County of Elgin         800         800         -           The Township of Malahide         21,160         21,160         -           Upper Thames Conservation Authority         10,800         10,800         -           The Municipality of Thames Centre         14,900         14,900         -		20.000		and the second	
Canadian Pacific Railway         650         650         -         -           Catfish Creek Conservation Authority         100         100         -         -           Kettle Creek Conservation Authority         500         500         -         -           The Corporation of the County of Elgin         800         890         -         -           The Township of Malahide         21,160         21,160         -         -           Upper Thames Conservation Authority         10,800         10,800         -         -           The Municipality of Thames Centre         14,900         14,900         -         -	•				27 402
Catfish Creek Conservation Authority         100         100         -         -           Kettle Creek Conservation Authority         500         500         -         -           The Corporation of the County of Elgin         800         800         -         -           The Township of Malahide         21,160         21,160         -         -           Upper Thames Conservation Authority         10,800         10,800         -         -           The Municipality of Thames Centre         14,900         14,900         -         -		10 × 10 × 10 × 10 × 10 × 10 × 10 × 10 ×			37,403
Kettle Creek Conservation Authority         500         500         -         -           The Corporation of the County of Elgin         800         800         -         -           The Township of Malahide         21,160         21,160         -         -           Upper Thames Conservation Authority         10,800         10,800         -         -           The Municipality of Thames Centre         14,900         -         -         -	-	化二二氯甲基二氯甲基甲甲基苯甲基基甲基甲基			
The Corporation of the County of Elgin         800         800         -         -           The Township of Malahide         21,160         21,160         -         -           Upper Thames Conservation Authority         10,800         10,800         -         -           The Municipality of Thames Centre         14,900         -         -         -         -			지원하면 되었는데 뭐 하다면 보다하다.	X 44 XX District	
The Township of Malahide         21,160         -         -           Upper Thames Conservation Authority         10,800         10,800         -           The Municipality of Thames Centre         14,900         -         -	·	<ul> <li>(i) (i) a profession of the attraction</li> </ul>	WHEN ANY TO A TOTAL CONTINUES AND A		9
Upper Thames Conservation Authority         10,800         10,800         -         -           The Municipality of Thames Centre         14,900         - <td></td> <td></td> <td></td> <td></td> <td></td>					
The Municipality of Thames Centre 14,900					
		The state was all the state of	and a first teacher and a first teachers are the contract of t		· -
				. •	37,483

	Total Costs	NRG Paid Directly to 3rd Party	Payable by NRG (Contingencies)	IGPC Paid Directly Attachment to 3rd Party	EB-2013-0081 to IGPC IRR #3 to Board Staff Page 3 of 3
Regulatory	and the control of th	and the second second	en jarre en		rage 3 01 3
OEB Administrative Penalty	140,000		140,000		
Ogilvy Renault	338,271	288,271	50,000	-	
Aiken & Associates	12,280	7,280	5,000		
Harrison Pensa	25,609	25,609		<del>-</del>	
L'Observateur	1,935	1,935		<del>-</del>	
Martin Malette	292	292		<u>-</u>	
The London Free Press	7,585	7,585	트 발생님이 생기를	<del>-</del>	
Viva Voce Reporting Ltd.	2,195	2,195			
A.S.A.P. Reporting Services	7,476	7,476		<u>.</u>	
Lenczner Słaght Royce	395,384	295,384	100,000	_	
	393,304	293,304	100,000	_	
Manitoulin Transport Inc.	*00	100		-	
Helix Courier Limited	198	198		· -	
Purolator	468	468		-	
Neal, Pallett & Townsend	7,369	7,369			
EB-2006-0243 Cost Award	12,562	12,562	· · · · · · · · · · · · · · · · · · ·		
Sub-total	951,624	656,624	295,000	<del>-</del>	
Survey		on a side taka a sa	diggeration refuz		
FKS Land Surveyors	72,118				
Sub-total	72,118	72,118	-	<del>-</del>	
Non-Destructive Testing					
MIG Engineering Ltd.	211,809	211,809	_	-	
Sub-total	211,809	211,809	-		
				···•	
Finance Fees					
Harrison Pensa LLP	29,295	29,295	energira (dyf. 1	· <u>-</u>	
Belanger, Cassino & Coulston	1,929	1,929		•	
Bank of Nova Scotia - Commitment Fee	10,400	10,400	per entranty		
Societe Generale	6,518	6,518			
Sub-total	48,142	48,142	-	-	
	10,-1-				
Land Rights					
Union Gas Limited	12,105	12,105		. <u>-</u>	
Sub-total	12,105	12,105	-	-	
Interest					
Interest	190,605	190,605		-	
Disbursements	26,468	26,468			
Total	217,073	217,073		-	
rotar	227,070	217,070			
Cash Received from IGPC:	Amount	Date Received			
	130,000.00	13-Oct-06			
	100,000.00	16-Feb-07			
	181,454.00	26-Feb-07			
	130,159.06	20-Apr-07			
	73,898.33	31-May-07			
	23,643.43	5-Oct-07			
	23,130.12	2-Nov-07			
	662,284.94	•			
	(34,381.72)				
	41,022.00	12-May-08			
	389,983.00	12-May-08		4	
	1,058,908.22	,			
Note 1: Robert B. Somerville Co. Limited	Progress		Holdback	Due	
	and the state of the state of the state of			A Company of the Comp	
Certificate No. 1	181,771		18,177	the state of the s	
Certificate No. 2	685,138	airta	68,514	616,624	•
Certificate No. 3	1,079,301		107,930	971,370	
Certificate No. 4	1,160,607		116,061	· ·	
Certificate No. 5			(310,682)		
Certificate No. 6	73,825		5,000		
	3,180,642		5,000	3,175,642	

Filed: 2013-06-21 EB-2012-0406 EB-2012-0081 IGPC IRR to Board Staff Page 5 of 5

## **INTERROGATORY RESPONSE NO. 4**

4. Ref: Exhibit A, Page 37

Assuming that IGPC were to get relief from all disputed costs, what would be the total refund that would be payable to IGPC from NRG excluding any interest cost?

## Response:

As noted from IGPC's pre-filed evidence, it is not currently in a position to provide a detailed breakdown of the refund payable by NRG. This amount will be determined by the Board's findings as to the acceptability of some of the actual costs claimed by NRG, the revised contribution in aid of construction payable by IGPC following the true up that is required once the actual costs are settled by the Board, and the resulting impact on rates due to a change in the amount which should have been closed to rate base.