



## **Jay Shepherd**

Professional Corporation  
2300 Yonge Street,  
Suite 806  
Toronto, Ontario M4P 1E4

### **BY EMAIL and RESS**

September 3, 2014  
Our File No. 20120459

Ontario Energy Board  
2300 Yonge Street  
27<sup>th</sup> Floor  
Toronto, Ontario  
M4P 1E4

### **Attn: Kirsten Walli, Board Secretary**

Dear Ms. Walli:

### **Re: EB-2012-0459 – Enbridge 2014-18 Rates – SEC Cost Claim**

We are counsel for the School Energy Coalition. We enclose the cost claim of the School Energy Coalition, on the Board's form and enclosing docket details.

SEC is conscious that the amount of time spent on this proceeding was more than almost any other in recent memory (with the exception of OPG). As a result, in addition to our standard review of the cost claim and its components for reasonableness, which we do in every case, we have below provided some comments on the reasons the claim is at the level it is, and why we have concluded the final amount claimed is reasonable.

### **Scope and Extent of the Proceeding**

The Board will be aware that this was a seminal proceeding, in which more than \$6 billion of gas distribution rates were at issue, in what was essentially the Board's first Custom IR application. New ground was being broken by the Applicant, the Board, and the intervenors.

For schools, the amount at issue was more than \$100 million, at a time when schools are under intense pressure to balance their budgets in the face of many cost increases over which they have little control. In addition, school boards were aware that the Board's approach to this proceeding would likely have a substantial influence on multi-year applications from some of their other major energy suppliers, like Toronto Hydro, Hydro One, Horizon, and others.



## *Jay Shepherd Professional Corporation*

In short, schools felt that this proceeding was a very high priority. That view was likely shared by many other ratepayers.

The issues in this case were not just ones associated with multi-year applications, or Custom IR. A good deal of time was taken on an important issue that has not been considered in recent years: SRC (site restoration costs), net negative salvage and the related concept of asset retirement costs. Not only were the dollars involved substantial, but this is a live issue before other tribunals, and may become material in other Board proceedings as well.

This proceeding also presented a difficult legal issue at the outset, as the Board had to wrestle with the balance between responding to the application the utility chooses to present, and adhering to the expectations the Board has established around rate-setting. SEC took the lead in initiating an early discussion about this question, which added to the time commitment on this file.

Of course, because of the extent and nature of the application, and the potential impacts, the case was heard in a lengthy oral hearing. Even after a three day technical conference, the testing of evidence before the Board panel still took eleven hearing days over a five week span.

Finally, we note that the rate order process in this proceeding was significantly more complicated than is normally the case in gas distribution cases. The unusual pattern of rate reductions, followed by increases (a particular sensitivity for schools), and the complications of catchup payments and substantial refunds, meant that review of the DRO took far longer than is normally the case.

### **SEC Involvement**

From the outset, SEC took an active role in key aspects of this application. We took lead responsibility, for example, for the benchmarking of the rate results of this Application to the key comparables, particularly the recently completed Union Gas multi-year plan. This became a recurring theme in the oral hearing, and provided a lens through which a number of individual issues were addressed.

We also took lead responsibility for the SRC issue, both in the hearing and in final argument. The Board will be aware of the time and complexity that work entailed.

To organize this file, we assigned senior counsel Jay Shepherd as the lead, essentially making it his key responsibility for most of the period. Junior counsel, Mark Rubenstein, had a limited involvement, particularly in the interrogatory and final argument phases. His main role, though, was to take increasing responsibility on other matters, in order to free up Jay Shepherd to focus on this proceeding.

### **Preparation of this Cost Claim**

The complexity of the proceeding meant that some of the work done did not fit neatly into the categories in the Board's cost claim form.



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SEC has placed the work done on the preliminary issue under the heading “Other Conferences”. The work done on the draft rate order, which included a technical conference, has been included with the initial technical conferences under the hearing “Technical Conference”. Extensive stakeholdering by Enbridge in advance of filing has been included under “Pre-Hearing Conferences”.

Some things are combined activities, and it is not easy to draw line showing when one activity stops, and another starts. For example, review of the application is identification of the issues, and therefore preparation for the issues conference, but it is also part of the drafting of interrogatories. We have tried to estimate the component that is specifically issues related, but there is no real divider. As well, the review of interrogatory responses is also the preparation for the technical conference. They are a combined activity. We have generally included all reviews of the responses in the interrogatories category, but have only counted time in preparation for the technical conference when we were preparing technical conference questions. Similarly, we have included all work between the technical conference and the ADR as preparation for ADR, although of course that is also preparation for the oral hearing.

In each of these cases, we have done our best to find a logical home for all of the docketed hours we invested in this proceeding.

### **Conclusion**

This was one of the most important rate cases in recent years, and the amount of time and effort invested by SEC is reflective of that fact.

After review, SEC believes that this claim presents reasonably incurred costs for a complex and difficult proceeding, and asks that the Board order reimbursement of those costs in full.

All of which is respectfully submitted.

Yours very truly,

**JAY SHEPHERD P. C.**

Jay Shepherd

cc: Wayne McNally, SEC (email)  
Interested Parties

**Ontario Energy Board**  
**COST CLAIM FOR HEARINGS**



**Affidavit and Summary of Fees and Disbursements**

This form should be used by a party to a hearing 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 order. Please ensure all required (yellow-shaded) 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 embedded in the form to assist with calculations.
- All claims must be in Canadian dollars. If applicable, state exchange rate and country of initial currency.  
Rate: \_\_\_\_\_ Country: \_\_\_\_\_
- A separate "Detail of Fees and Disbursements Being Claimed" (comprising a "Statement of Fees Being Claimed" and a "Statement of Disbursements Being Claimed") is required for each lawyer, analyst/consultant and articling student/paralegal. However, only one "Summary of Fees and Disbursements" 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/analyst must be attached unless provided to the Board as prescribed on the Cost Award Tariff.

**Except as provided in section 7.03 of the Practice Direction on Cost Awards, itemized receipts must be provided.**

<b>File # EB-</b>	<b>2012-0459</b>	<b>Process:</b>	<b>Enbridge 2014-18 Rates</b>
<b>Party:</b>	<b>School Energy Coalition</b>	<b>Affiant's Name:</b>	<b>Jay Shepherd</b>
<b>HST Number:</b>	<b>83673-5464-RT0001</b>	<b>HST Rate Ontario:</b>	<b>13.00%</b>
	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, **Jay Shepherd**, 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(s) of Fees Being Claimed" and "Statement(s) of Disbursements Being Claimed".
3. The attached "Summary of Fees and Disbursements Being Claimed", "Statement(s) 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 **September-03-14**.  
(date)

**Ontario Energy Board**  
**COST CLAIM FOR HEARINGS**



**Affidavit and Summary of Fees and Disbursements**

**Commissioner for taking Affidavits**

**File # EB-** 2012-0459

**Process:** Enbridge 2014-18 Rates

**Party:** School Energy Coalition

**Summary of Fees and Disbursements Being Claimed**

Legal/consultant/other fees	\$	201,027.00
Disbursements	\$	-
HST	\$	26,133.51
<b>Total Cost Claim</b>	<b>\$</b>	<b>227,160.51</b>

**Payment Information**

Make cheque payable to: Jay Shepherd Professional Corporation, in trust

Send payment to this address: 2300 Yonge Street  
Suite 806  
Toronto, Ontario  
M4P1E4

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



# Ontario Energy Board

## COST CLAIM FOR HEARINGS



### Detail of Fees and Disbursements Being Claimed

File # EB- <u>2012-0459</u>	Process: <u>Enbridge 2014-18 Rates</u>
Party: <u>School Energy Coalition</u>	Service Provider Name: <u>Jay Shepherd</u>
<div style="display: flex; justify-content: space-between;"> <div style="width: 40%;"> <p><b>SERVICE PROVIDER TYPE</b> (check one)</p> <p>Legal Counsel <input checked="" type="checkbox"/></p> <p>Articling Student/Paralegal <input type="checkbox"/></p> <p>Consultant <input type="checkbox"/></p> <p>Analyst <input type="checkbox"/></p> </div> <div style="width: 20%;"> <p>Year Called to Bar</p> <p style="border: 1px solid black; text-align: center;">1980</p> </div> <div style="width: 30%;"> <p>Completed Years Practising/Years of Relevant Experience</p> <p style="border: 1px solid black; text-align: center;">34</p> </div> </div>	
<p>For Consultant/Analyst: <input type="checkbox"/> CV attached      HST Rate Charged (enter %): <span style="border: 1px solid black; padding: 2px;">13.0%</span></p> <p><input type="checkbox"/> CV provided within previous 24 months</p>	

Statement of Fees Being Claimed					
	Hours	Hourly Rate	Subtotal	HST	Total
<b>Pre-hearing Conference</b>					
Preparation	10.7	\$ 330.00	\$ 3,531.00	\$ 459.03	\$ 3,990.03
Attendance	9.7	\$ 330.00	\$ 3,201.00	\$ 416.13	\$ 3,617.13
<b>Technical Conference</b>					
Preparation	40.5	\$ 330.00	\$ 13,365.00	\$ 1,737.45	\$ 15,102.45
Attendance	25.5	\$ 330.00	\$ 8,415.00	\$ 1,093.95	\$ 9,508.95
<b>Interrogatories</b>					
Preparation	74.8	\$ 330.00	\$ 24,684.00	\$ 3,208.92	\$ 27,892.92
Responses	42.7	\$ 330.00	\$ 14,091.00	\$ 1,831.83	\$ 15,922.83
<b>Issues Conference</b>					
Preparation	25.8	\$ 330.00	\$ 8,514.00	\$ 1,106.82	\$ 9,620.82
Attendance	6.3	\$ 330.00	\$ 2,079.00	\$ 270.27	\$ 2,349.27
<b>ADR - Settlement Conference</b>					
Preparation	16.0	\$ 330.00	\$ 5,280.00	\$ 686.40	\$ 5,966.40
Attendance	16.1	\$ 330.00	\$ 5,313.00	\$ 690.69	\$ 6,003.69
Proposal Preparation		\$ 330.00	\$ -	\$ -	\$ -
<b>Argument</b>					
Preparation	141.0	\$ 330.00	\$ 46,530.00	\$ 6,048.90	\$ 52,578.90
<b>Oral Hearing</b>					
Preparation	107.1	\$ 330.00	\$ 35,343.00	\$ 4,594.59	\$ 39,937.59
Attendance	50.2	\$ 330.00	\$ 16,566.00	\$ 2,153.58	\$ 18,719.58
<b>Other Conferences</b>					
Preparation	18.2	\$ 330.00	\$ 6,006.00	\$ 780.78	\$ 6,786.78
Attendance		\$ 330.00	\$ -	\$ -	\$ -
<b>Case Management</b>		\$ 170.00	\$ -	\$ -	\$ -
<b>TOTAL SERVICE PROVIDER FEES</b>			\$192,918.00	\$ 25,079.34	\$ 217,997.34

**Ontario Energy Board**  
**COST CLAIM FOR HEARINGS**  
**Detail of Fees and Disbursements Being Claimed**



File # EB- 2012-0459

Process: Enbridge 2014-18 Rates

Party: School Energy Coalition

Service Provider Name: Jay Shepherd

Statement of Disbursements Being Claimed			
	Net Cost	HST	Total
Scanning/Photocopy			\$ -
Printing			\$ -
Courier			\$ -
Telephone/Fax			\$ -
Transcripts			\$ -
Travel: Air			\$ -
Travel: Car			\$ -
Travel: Rail			\$ -
Travel (Other):			\$ -
Parking			\$ -
Taxi			\$ -
Accommodation			\$ -
Meals			\$ -
Other:			\$ -
Other:			\$ -
Other:			\$ -
<b>TOTAL DISBURSEMENTS:</b>	\$ -	\$ -	\$ -



**Ontario Energy Board**  
**COST CLAIM FOR HEARINGS**  
**Detail of Fees and Disbursements Being Claimed**



# Ontario Energy Board

## COST CLAIM FOR HEARINGS



### Detail of Fees and Disbursements Being Claimed

File # EB- <u>2012-0459</u>	Process: <u>Enbridge 2014-18 Rates</u>
Party: <u>School Energy Coalition</u>	Service Provider Name: <u>Mark Rubenstein</u>
<div style="display: flex; justify-content: space-around;"> <div style="text-align: left;"> <b>SERVICE PROVIDER TYPE</b> (check one)           <div style="margin-top: 5px;"> <input checked="" type="checkbox"/> Legal Counsel  <input type="checkbox"/> Articling Student/Paralegal  <input type="checkbox"/> Consultant  <input type="checkbox"/> Analyst           </div> </div> <div style="text-align: center;"> <b>Year Called to Bar</b>  <div style="border: 1px solid black; padding: 2px 10px;">2011</div> </div> <div style="text-align: center;"> <b>Completed Years Practising/Years of Relevant Experience</b>  <div style="border: 1px solid black; padding: 2px 10px;">3</div> </div> </div>	
<b>Hourly Rate:</b> <div style="border: 1px solid black; padding: 2px 10px;">\$170</div>	
<b>HST Rate Charged (enter %):</b> <div style="border: 1px solid black; padding: 2px 10px;">13.0%</div>	
For Consultant/Analyst: <input type="checkbox"/> CV attached <input type="checkbox"/> CV provided within previous 24 months	

Statement of Fees Being Claimed					
	Hours	Hourly Rate	Subtotal	HST	Total
<b>Pre-hearing Conference</b>					
Preparation		\$ 170.00	\$ -	\$ -	\$ -
Attendance		\$ 170.00	\$ -	\$ -	\$ -
<b>Technical Conference</b>					
Preparation		\$ 170.00	\$ -	\$ -	\$ -
Attendance		\$ 170.00	\$ -	\$ -	\$ -
<b>Interrogatories</b>					
Preparation	22.5	\$ 170.00	\$ 3,825.00	\$ 497.25	\$ 4,322.25
Responses	9.2	\$ 170.00	\$ 1,564.00	\$ 203.32	\$ 1,767.32
<b>Issues Conference</b>					
Preparation		\$ 170.00	\$ -	\$ -	\$ -
Attendance		\$ 170.00	\$ -	\$ -	\$ -
<b>ADR - Settlement Conference</b>					
Preparation		\$ 170.00	\$ -	\$ -	\$ -
Attendance		\$ 170.00	\$ -	\$ -	\$ -
Proposal Preparation		\$ 170.00	\$ -	\$ -	\$ -
<b>Argument</b>					
Preparation	15.5	\$ 170.00	\$ 2,635.00	\$ 342.55	\$ 2,977.55
<b>Oral Hearing</b>					
Preparation	0.5	\$ 170.00	\$ 85.00	\$ 11.05	\$ 96.05
Attendance		\$ 170.00	\$ -	\$ -	\$ -
<b>Other Conferences</b>					
Preparation		\$ 170.00	\$ -	\$ -	\$ -
Attendance		\$ 170.00	\$ -	\$ -	\$ -
<b>Case Management</b>		\$ 170.00	\$ -	\$ -	\$ -
<b>TOTAL SERVICE PROVIDER FEES</b>			\$ 8,109.00	\$ 1,054.17	\$ 9,163.17

**Ontario Energy Board**  
**COST CLAIM FOR HEARINGS**  
**Detail of Fees and Disbursements Being Claimed**



File # EB- 2012-0459

Process: Enbridge 2014-18 Rates

Party: School Energy Coalition

Service Provider Name: Mark Rubenstein

Statement of Disbursements Being Claimed			
	Net Cost	HST	Total
Scanning/Photocopy			\$ -
Printing			\$ -
Courier			\$ -
Telephone/Fax			\$ -
Transcripts			\$ -
Travel: Air			\$ -
Travel: Car			\$ -
Travel: Rail			\$ -
Travel (Other):			\$ -
Parking			\$ -
Taxi			\$ -
Accommodation			\$ -
Meals			\$ -
Other:			\$ -
Other:			\$ -
Other:			\$ -
<b>TOTAL DISBURSEMENTS:</b>	\$ -	\$ -	\$ -

**Ontario Energy Board**  
**COST CLAIM FOR HEARINGS**  
**Detail of Fees and Disbursements Being Claimed**



		MR	JCS
Consultation meeting with Enbridge, Many emails	JCS		3.6
Many emails	JCS		0.2
Many emails	JCS		0.2
Review past stakeholder information and notes	JCS		1.0
discussion w JCS/emails/review EB-2011-0354 transcripts for discussion of 2014 proposals/review draft email to EGD	MR	2.0	
Attend at stakeholder consultation, many emails, review NEXUS plan, draft and revise procedural analysis and circulate for comments, re	JCS		6.1
Client reporting, many emails	JCS		0.5
review EGD emails/discussion w JCS	MR	0.5	
Many emails	JCS		1.2
Many emails, analysis of procedural issues	JCS		1.6
Telephone call with Norm Ryckman, report to other parties, many emails	JCS		1.3
Analysis of 2013 results, prepare for application	JCS		2.2
review application	MR	2.5	
Review application	JCS		0.5
Various emails re threshold	JCS		0.2
Review evidence	JCS		1.6
Review evidence	JCS		4.0
Review evidence, many emails	JCS		2.7
emails/review SEC draft ltr	MR	0.6	
Review evidence, draft submissions, many emails, telephone call with Kristi Sebalj and Colin Schuch, telephone call with Julie Girvan	JCS		6.8
Finalize and send submissions, draft revise and file NOI, review further evidence, many emails	JCS		2.4
review application/review SEC ltr/review Nol/emails	MR	1.8	
review EGD corr/emails	MR	0.5	
Review reply submissions and notice	JCS		0.3
emails	MR	0.1	
Review updates	JCS		0.4
review updated evidence/emails/prepare IRs/review IR responses on all intervenor evidence	MR	5.8	
Draft letter re COS, continue review of application, file letter, many emails	JCS		2.7
review SEC Ltr	MR	0.2	
Review evidence	JCS		2.0
discussion w JCS	MR	0.2	
Many emails, telephone call with Randy Aiken, analysis of expert requirements, review EB-2011-0052 Report	JCS		3.4
Review evidence	JCS		2.7
Review evidence, many emails	JCS		3.0
Many emails	JCS		0.3
Many emails, review evidence	JCS		2.7
review EGD Ltr	MR	0.3	
Review letter of comment, many emails	JCS		0.8
review CCC and VECC Ltr	MR	0.4	
Spreadsheet models	JCS		1.0
Review evidence	JCS		3.0
emails	MR	0.2	

review PEG report and Board Staff Ltr	MR	1.6	
Review evidence, many emails, review expert plan	JCS		3.8
Many emails, review submissions, outline response, meeting with Andrew Mandyam	JCS		2.7
review party comments on prelim issue	MR	0.4	
Telephone call with Julie Girvan	JCS		0.3
review Ltr	MR	0.3	
Letter re expert plan, many emails, review letters from others, outline preliminary submissions	JCS		2.8
review parties comments on expert plan	MR	0.3	
Draft, revise and file submissions, review Enbridge reply	JCS		2.6
review EGD and CME comments on preliminary issues/review SEC comments	MR	0.6	
Review Enbridge letters, many emails	JCS		0.4
Review evidence	JCS		3.0
Various emails	JCS		0.2
review EGD response to SEC	MR	0.3	
Review evidence	JCS		2.0
Review Board letter, review decision and PO#2, scheduling, many emails	JCS		1.0
Review CME letter	JCS		0.3
Many emails, review issues	JCS		1.3
Many emails, review issues of interest	JCS		1.2
Review materials in preparation for meeting	JCS		2.0
Attend information session, many emails, review materials	JCS		6.3
Many emails	JCS		0.6
Many emails, review materials, conference call	JCS		1.1
Many emails, review PEG report	JCS		2.0
review PEG report/discussion w JCS	MR	1.9	
Many emails, re gas supply, etc	JCS		1.0
Issues conference, many emails, edit issues list	JCS		6.3
Review Gas Supply Plan materials, many emails	JCS		1.5
Review updated evidence, many emails	JCS		0.2
Many emails, review evidence	JCS		2.2
Review evidence, many emails	JCS		2.8
Review decision on issues list, review evidence	JCS		3.3
review updated evidence	MR	0.7	
Review new filing, review evidence	JCS		2.2
Review evidence	JCS		2.7
Analysis of Operating Cost Issues, many emails, review evidence	JCS		4.1
Review evidence	JCS		4.6
Review evidence, many emails, weather research, capital plan research	JCS		6.1
Drafting IRs, develop comparison table, many emails, review EP IRs	JCS		7.3
Draft and file IRs, review IRs of others, many emails	JCS		6.7
review SEC and other parties IRs/discussion w JCS	MR	1.3	
Many emails	JCS		0.2
review final comment and edits/finalize and edit argument/draft cover ltr/review other parties sub/emails	MR	4.5	
Review letter, various emails	JCS		0.2
Review new filing	JCS		1.2

Many emails, review submissions, scheduling	JCS		0.3
Review PO#3 and letter	JCS		0.2
Various emails, review IRs	JCS		0.2
Review new filings, review IR responses, many emails, review staff IRs, review conference request	JCS		1.1
Review IR responses	JCS		1.5
Review IR responses	JCS		2.0
Review APPrO filing, review IR responses, many emails, review updated evidence	JCS		1.0
review IRER/review APPrO evidence	MR	3.2	
Many emails re update	JCS		0.3
review IRR	MR	1.5	
Review IR responses	JCS		2.7
Review IR responses	JCS		3.6
Review IR responses	JCS		2.5
Review IR responses	JCS		3.0
Review Enbridge/APPrO IRs, review IR responses, various emails	JCS		1.9
Review IRs	JCS		4.0
Review PO#4, many emails, scheduling, review PEG responses	JCS		3.6
Review evidence	JCS		2.3
Review APPrO evidence	JCS		1.8
Review IRs	JCS		1.7
Review IRs and updates	JCS		3.6
Review IRs and supplementary materials	JCS		3.8
Prepare and file TC question, many emails, time estimates, review material from others	JCS		8.1
Many emails, review further materials, prepare for technical conference	JCS		2.0
Many emails, prepare for technical conference	JCS		3.3
Attend at technical conference, many emails, revise and expand questions	JCS		8.9
Attend at technical conference, many emails, prepare capex graphs	JCS		8.4
Many emails, review transcripts	JCS		2.0
Many emails	JCS		0.1
Attend at technical conference (internet), review transcript, many emails	JCS		3.4
Many emails	JCS		0.8
Prepare comparison spreadsheet, many emails	JCS		3.7
Many emails, review staff TCU, telephone call with Peter Thompson	JCS		1.1
Many emails	JCS		0.3
Many emails	JCS		0.4
Many emails	JCS		0.6
Many emails	JCS		0.4
Many emails, review TCU, review new documents	JCS		0.8
Many emails, review updated exhibits, review spreadsheet	JCS		1.2
Review possible offer, many emails	JCS		0.6
Many emails, review issues	JCS		0.9
Many emails, review offer and calculations	JCS		1.3
Many emails, review offer, review gas supply materials	JCS		1.6
Review offer and spreadsheets, analysis, many emails, SRC breakdown	JCS		2.3
Attend at ADR, many emails, review offer history, analysis	JCS		8.8
Attend at ADR, many emails, review new materials	JCS		7.3

Many emails, review hearing plan, review noted for panel issues and cross	JCS		2.2
Hearing estimates, many emails	JCS		1.0
Many emails	JCS		0.3
Many emails	JCS		0.6
Many emails, review PO#5, update hearing plan	JCS		0.7
Many emails, revisions to hearing plan	JCS		2.8
Intervenor meeting, many emails, review draft hearing plan, review new material	JCS		3.0
Many emails, review evidence, review amended hearing panels	JCS		2.6
Prepare spreadsheet, many emails, prepare for hearing, review evidence	JCS		7.1
Many emails, prepare for hearing	JCS		1.2
Prepare for hearing, many emails	JCS		6.0
Prepare for hearing, many emails, revisions to spreadsheet, revise hearing plan, review new material	JCS		5.6
Prepare for hearing, prepare materials for cross, many emails, review new materials, finalize comparison spreadsheet, file materials, t	JCS		6.5
Attend at hearing (in person and internet), cross preparation, many emails, review transcript, review new materials	JCS		9.2
discussion w JCS re: capital plan hearing strategy	MR	0.5	
Attend at hearing (in person and internet), prepare cross, many emails, arrange copying, review EB-2011-0354 evidence	JCS		8.5
Prepare for hearing, prepare Union comparison, for Coyne, many emails	JCS		4.5
Prepare for hearing, prepare materials	JCS		3.0
Attend at hearing, many emails, review additional materials, review transcript, cross preparation	JCS		7.8
Attend at hearing (internet), many emails, review transcript, review new materials	JCS		3.2
Prepare for cross, prepare compendium, many emails, review new materials	JCS		3.5
Attend at hearing, many emails, finalize and file compendium, review new filings, prepare cross for later panels, review transcript	JCS		8.9
Attend at hearing (in person and internet), prepare cross 6 and 9, review SRC evidence, manage emails, review new materials, review tra	JCS		4.3
Prepare cross	JCS		3.1
Prepare for hearing, prepare OMTA spreadsheet, many emails	JCS		6.6
Attend at hearing, cross preparation, many emails, review new material, review transcript	JCS		6.1
Prepare for Panel 12, many emails, research, review new materials, review transcript	JCS		6.1
Prepare for Panel 12, telephone call with Kevin Culbert, many emails, review new materials, prepare and send cross materials	JCS		11.7
Attend at hearing, cross preparation, review transcript, many emails, review new materials, prepare cross materials	JCS		6.8
Attend at hearing, many emails, review transcript, meeting with Randy Aiken and Michael, review new material	JCS		2.8
Prepare model for argument, research, emails summary to other parties	JCS		4.7
Prepare argument, review undertakings	JCS		4.6
Review and organize undertaking responses and review many emails	JCS		4.1
Review transcripts	JCS		1.6



discuss w JCS re: instructions for research for final arg	MR	0.5	
Prepare for hearing, review evidence, many emails, review new exhibits, review compendium	JCS		2.3
Attend at hearing (in person and internet), many emails, Argument outline, evidence chart	JCS		6.8
Review Board letter, review transcripts	JCS		1.3
Review transcript	JCS		1.7
preliminary research US case law re: FRS and IRM	MR	1.5	
SRC research and analysis	JCS		2.0
Many emails, drafting argument	JCS		4.8
review arg-in-chief	MR	2.3	
Drafting Argument, research, many emails	JCS		6.9
Review argument in chief, many emails, complete drafting and initial outline/summary and circulate	JCS		9.7
Many emails, further argument drafting and analysis	JCS		2.8
Review new evidence, drafting argument, many emails	JCS		3.6
research re: IRM and FRS	MR	3.1	
Review transcripts, bill comparisons, many emails	JCS		4.5
Review transcripts, drafting argument, review revised bill comparisons	JCS		2.1
Review transcripts, drafting argument	JCS		1.0
Bill comparisons, many emails, review evidence, model scenarios	JCS		3.6
Meeting with Dwayne Quinn, review evidence, many emails	JCS		4.0
Review evidence, many emails	JCS		3.8
Many emails, review evidence, review CME materials/draft	JCS		6.6
Review transcripts and evidence, many emails	JCS		4.3
Review evidence, revise outline, many emails	JCS		3.1
Many emails, draft and file letter to Board, review evidence	JCS		6.0
Revising evidence, drafting argument, review Board letter, many emails	JCS		3.4
Many emails, review staff submissions, review evidence on SRC	JCS		3.3
review staff argument	MR	1.2	
Review evidence, many emails	JCS		2.5
Reviewing evidence	JCS		2.7
Review evidence, drafting argument, many emails	JCS		7.9
Drafting argument, spreadsheets, many emails, emails to staff and responses, research prior disclosures	JCS		9.6
Drafting argument, many emails, review drafts from others, telephone call with Peter Thompson, review staff clarifications	JCS		10.9
Drafting argument, review drafts from others, many emails, circulate new draft, review extension	JCS		13.4
emails/dis w JCS/review final argument	MR	1.5	
Complete footnotes, finalize final argument and file, many emails, initial review of others	JCS		5.6
Review additional filings	JCS		1.1
review other intervenor submissions	MR	2.0	
Review arguments of others	JCS		2.1
Review reply	JCS		2.1
review EGD reply argument	MR	1.7	
Review CME letter	JCS		0.1
Review Board letter, instructions	JCS		0.1

Review decision, Model results, Initial report to client, Many emails	JCS		2.6
review decision	MR	1.5	
Many emails	JCS		0.4
review client report	MR	0.2	
Prepare presentation to clients	JCS		0.8
Client reporting (Toronto)	JCS		0.6
Telephone conversation with Dwayne Quinn	JCS		0.5
Review DRO and DAO, Impact analysis, Client meeting and report, Many emails	JCS		4.0
Many emails, Review DRO for questions	JCS		4.2
Attend at technical conference, Many emails, Meeting with Randy Aiken, Review calculations	JCS		4.8
Many emails	JCS		0.3
Many emails, Recalculated impacts and propose pattern of refunds, Review company calculations, Client reporting and options analysis	JCS		4.2
Many emails, Review revised undertaking response	JCS		1.9
Many emails, Prepare smoothed refund model and circulate, Client emails	JCS		3.8
Many emails, Draft, revise and file submissions on DRO, Review some submissions of others	JCS		3.8
Review submissions of others, Client emails	JCS		0.2
Review FRPO submissions	JCS		0.2
Client consultation confirming preferred payment pattern, Many emails	JCS		0.5
Review Reply submissions, Many emails	JCS		0.4
Review decision, scheduling	JCS		0.5
Client reporting	JCS		0.5
		47.7	584.6