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September 5, 2014

**DELIVERED BY RESS, COURIER & EMAIL**

Ms. Kirsten Walli, Board Secretary  
Ontario Energy Board  
2300 Yonge Street  
Suite 2701  
Toronto, ON M4P 1E4

Dear Ms. Walli

**Re: Association of Power Producers of Ontario ("APPrO")  
Submissions, File No. EB-2012-0459  
Enbridge Gas Distribution Inc. ("Enbridge")**

Please find the Cost Claim submitted by APPrO in relation to above noted matter.

Please note that we have used the Other Conferences category to include time for retention of external experts, preparation of expert evidence and filing the expert evidence with the Ontario Energy Board.

APPrO submits that it has participated responsibly in this proceeding. APPrO filed a detailed expert plan to which no party objected; conducted a competitive RFP process to identify the most cost effective expert with the necessary experience; filed an estimate of the chosen independent expert's costs (the independent expert fees included in this cost claim are well within this estimate); filed an expert report; filed interrogatory responses on the expert evidence; and made its independent experts available for oral testimony and cross-examination.

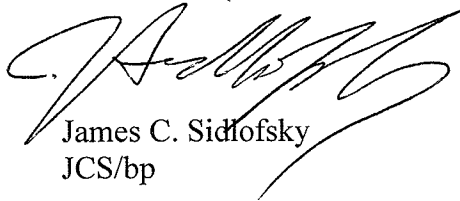
APPrO submits that its intervention contributed to a better understanding by the Board of the issues in this proceeding, including but not limited to Enbridge's proposed cost allocation methodology as it related to Rate 125 customers. APPrO's involvement in this proceeding contributed to a change in the cost allocation methodology for those customers. As the Board is aware, this was a matter of great concern to APPrO members in that class. APPrO at all times complied with the Board's orders, rules, codes, guidelines, filing requirements, section 3.03.1 of this Practice Direction with respect to frequent intervenors, and with all directions of the Board.

APPrO also made reasonable efforts to combine its intervention with that of one or more consumer groups and to co-operate with other parties on issues of common concern (all issues other than cost allocation). Finally, APPrO made reasonable efforts to ensure that its participation in the process,

including its evidence, interrogatories and cross-examination, was not unduly repetitive and was focused on relevant and material issues.

Accordingly, APPrO respectfully requests that the Board confirm that it will be permitted to recover its Cost Claim as submitted.

**Yours very truly,**  
**BORDEN LADNER GERVAIS LLP**



James C. Sidlofsky  
JCS/bp

Encl.

Copy: David Butters, APPrO  
John Wolnik, Elenchus  
Parties to EB-2012-0459

TOR01: 5695695: v1

**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: NA Country: Not Applicable
- 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.

File # EB- <u>2012-0459</u>	Process: <u>Enbridge 2014-2018 Custom IR Application</u>
Party: <u>Association of Power Producers of Ontario</u>	Affiant's Name: <u>James Sidlofsky</u>
HST Number: <u>12529 8802 RT0001</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"/>	

**Affidavit**

I, James Sidlofsky, 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-05-14.  
(date)

  
Commissioner for taking Affidavits

"ADAM CHAMBERLAIN"

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



**Affidavit and Summary of Fees and Disbursements**

File # EB- 2012-0459

Process: Enbridge 2014-2018 Custom IR Application

Party: Association of Power Producers of Ontario

**Summary of Fees and Disbursements Being Claimed**

Legal/consultant/other fees	\$	133,062.50
Disbursements	\$	5,620.23
HST	\$	18,022.82
<b>Total Cost Claim</b>	<b>\$</b>	<b>156,705.55</b>

**Payment Information**

Make cheque payable to: Association of Power Producers of Ontario

Send payment to this address: 25 Adelaide Street East, Suite 1602

Toronto, Ontario

Canada, M5C 3A1

# Ontario Energy Board

## COST CLAIM FOR HEARINGS



### Detail of Fees and Disbursements Being Claimed

File # EB- 2012-0459

Process: Enbridge 2014-2018 Custom IR Application

Party: Association of Power Producers of Ontario

Service Provider Name: John A.D. Vellone

<b>SERVICE PROVIDER TYPE</b> (check one)	Year Called to Bar	Completed Years Practising/Years of Relevant Experience
Legal Counsel <input checked="" type="checkbox"/>	<div style="border: 1px solid black; padding: 2px; display: inline-block;">2008</div>	<div style="border: 1px solid black; padding: 2px; display: inline-block;">6</div>
Articling Student/Paralegal <input type="checkbox"/>		
Consultant <input type="checkbox"/>		Hourly Rate: <div style="border: 1px solid black; padding: 2px; display: inline-block;">\$230</div>
Analyst <input type="checkbox"/>		
For Consultant/Analyst: <input checked="" type="checkbox"/> CV attached	HST Rate Charged (enter %): <div style="border: 1px solid black; padding: 2px; display: inline-block;">13.0%</div>	
<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		\$ 230.00	\$ -	\$ -	\$ -
Attendance		\$ 230.00	\$ -	\$ -	\$ -
<b>Technical Conference</b>					
Preparation	1.5	\$ 230.00	\$ 345.00	\$ 44.85	\$ 389.85
Attendance		\$ 230.00	\$ -	\$ -	\$ -
<b>Interrogatories</b>					
Preparation	5.6	\$ 230.00	\$ 1,288.00	\$ 167.44	\$ 1,455.44
Responses	4.6	\$ 230.00	\$ 1,058.00	\$ 137.54	\$ 1,195.54
<b>Issues Conference</b>					
Preparation	2.8	\$ 230.00	\$ 644.00	\$ 83.72	\$ 727.72
Attendance		\$ 230.00	\$ -	\$ -	\$ -
<b>ADR - Settlement Conference</b>					
Preparation	0.5	\$ 230.00	\$ 115.00	\$ 14.95	\$ 129.95
Attendance		\$ 230.00	\$ -	\$ -	\$ -
Proposal Preparation		\$ 230.00	\$ -	\$ -	\$ -
<b>Argument</b>					
Preparation	22.7	\$ 230.00	\$ 5,221.00	\$ 678.73	\$ 5,899.73
<b>Oral Hearing</b>					
Preparation	33.8	\$ 230.00	\$ 7,774.00	\$ 1,010.62	\$ 8,784.62
Attendance	12.0	\$ 230.00	\$ 2,760.00	\$ 358.80	\$ 3,118.80
<b>Other Conferences</b>					
Preparation	18.8	\$ 230.00	\$ 4,324.00	\$ 562.12	\$ 4,886.12
Attendance		\$ 230.00	\$ -	\$ -	\$ -
<b>Case Management</b>	6.1	\$ 170.00	\$ 1,037.00	\$ 134.81	\$ 1,171.81
<b>TOTAL SERVICE PROVIDER FEES</b>			\$ 24,566.00	\$ 3,193.58	\$ 27,759.58

# Ontario Energy Board

## COST CLAIM FOR HEARINGS



### Detail of Fees and Disbursements Being Claimed

File # EB- 2012-0459

Process: Enbridge 2014-2018 Custom IR Application

Party: Association of Power Producers

Service Provider Name: John A.D. Vellone

#### Statement of Disbursements Being Claimed

	Net Cost	HST	Total
Scanning/Photocopy	\$ 511.50	\$ 66.50	\$ 578.00
Printing	\$ 979.20	\$ 127.30	\$ 1,106.50
Courier	\$ 229.66	\$ 27.94	\$ 257.60
Telephone/Fax	\$ 56.45	\$ 7.34	\$ 63.79
Transcripts			\$ -
Travel: Air			\$ -
Travel: Car			\$ -
Travel: Rail			\$ -
Travel (Other):			\$ -
Parking			\$ -
Taxi			\$ -
Accommodation			\$ -
Meals			\$ -
Other:			\$ -
Other:			\$ -
Other:			\$ -
<b>TOTAL DISBURSEMENTS:</b>	<b>\$ 1,776.81</b>	<b>\$ 229.08</b>	<b>\$ 2,005.89</b>

# Ontario Energy Board COST CLAIM FOR HEARINGS



## Detail of Fees and Disbursements Being Claimed

File # EB- <u>2012-0459</u>	Process: <u>Enbridge 2014-2018 Custom IR Application</u>
Party: <u>Association of Power Producers of Ontario</u>	Service Provider Name: <u>James Sidlofsky</u>

<b>SERVICE PROVIDER TYPE</b> (check one) Legal Counsel <input checked="" type="checkbox"/> Articling Student/Paralegal <input type="checkbox"/> Consultant <input type="checkbox"/> Analyst <input type="checkbox"/>	Year Called to Bar <div style="border: 1px solid black; padding: 2px; text-align: center;">1988</div>	Completed Years Practising/Years of Relevant Experience <div style="border: 1px solid black; padding: 2px; text-align: center;">26</div>	Hourly Rate: <div style="border: 1px solid black; padding: 2px; text-align: center;">\$330</div>
For Consultant/Analyst: <input checked="" type="checkbox"/> CV attached <input type="checkbox"/> CV provided within previous 24 months		HST Rate Charged (enter %): <div style="border: 1px solid black; padding: 2px; text-align: center;">13.0%</div>	

Statement of Fees Being Claimed					
	Hours	Hourly Rate	Subtotal	HST	Total
<b>Pre-hearing Conference</b>					
Preparation		\$ 330.00	\$ -	\$ -	\$ -
Attendance		\$ 330.00	\$ -	\$ -	\$ -
<b>Technical Conference</b>					
Preparation	0.4	\$ 330.00	\$ 132.00	\$ 17.16	\$ 149.16
Attendance	0.5	\$ 330.00	\$ 165.00	\$ 21.45	\$ 186.45
<b>Interrogatories</b>					
Preparation		\$ 330.00	\$ -	\$ -	\$ -
Responses		\$ 330.00	\$ -	\$ -	\$ -
<b>Issues Conference</b>					
Preparation		\$ 330.00	\$ -	\$ -	\$ -
Attendance		\$ 330.00	\$ -	\$ -	\$ -
<b>ADR - Settlement Conference</b>					
Preparation		\$ 330.00	\$ -	\$ -	\$ -
Attendance		\$ 330.00	\$ -	\$ -	\$ -
Proposal Preparation		\$ 330.00	\$ -	\$ -	\$ -
<b>Argument</b>					
Preparation	2.0	\$ 330.00	\$ 660.00	\$ 85.80	\$ 745.80
<b>Oral Hearing</b>					
Preparation	0.4	\$ 330.00	\$ 132.00	\$ 17.16	\$ 149.16
Attendance		\$ 330.00	\$ -	\$ -	\$ -
<b>Other Conferences</b>					
Preparation		\$ 330.00	\$ -	\$ -	\$ -
Attendance		\$ 330.00	\$ -	\$ -	\$ -
<b>Case Management</b>	2.0	\$ 170.00	\$ 340.00	\$ 44.20	\$ 384.20
<b>TOTAL SERVICE PROVIDER FEES</b>			\$ 1,429.00	\$ 185.77	\$ 1,614.77

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



**Detail of Fees and Disbursements Being Claimed**

File # EB- 2012-0459

Process: Enbridge 2014-2018 Custom IR Application

Party: Association of Power Producers

Service Provider Name: James Sidlofsky

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

File # EB- 2012-0459

Process: Enbridge 2014-2018 Custom IR Application

Party: Association of Power Producers of Ontario

Service Provider Name: John Wolnik

<b>SERVICE PROVIDER TYPE</b> (check one)	Year Called to Bar	Completed Years Practising/Years of Relevant Experience
Legal Counsel <input type="checkbox"/>		40
Articling Student/Paralegal <input type="checkbox"/>		
Consultant <input checked="" type="checkbox"/>		Hourly Rate: <span style="border: 1px solid black; padding: 2px;">\$330</span>
Analyst <input type="checkbox"/>		
For Consultant/Analyst: <input checked="" type="checkbox"/> CV attached	HST Rate Charged (enter %): <span style="border: 1px solid black; padding: 2px;">13.0%</span>	
<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		\$ 330.00	\$ -	\$ -	\$ -
Attendance		\$ 330.00	\$ -	\$ -	\$ -
<b>Technical Conference</b>					
Preparation	23.8	\$ 330.00	\$ 7,837.50	\$ 1,018.88	\$ 8,856.38
Attendance	10.5	\$ 330.00	\$ 3,465.00	\$ 450.45	\$ 3,915.45
<b>Interrogatories</b>					
Preparation	95.8	\$ 330.00	\$ 31,597.50	\$ 4,107.68	\$ 35,705.18
Responses	14.8	\$ 330.00	\$ 4,867.50	\$ 632.78	\$ 5,500.28
<b>Issues Conference</b>					
Preparation	2.0	\$ 330.00	\$ 660.00	\$ 85.80	\$ 745.80
Attendance		\$ 330.00	\$ -	\$ -	\$ -
<b>ADR - Settlement Conference</b>					
Preparation	6.8	\$ 330.00	\$ 2,227.50	\$ 289.58	\$ 2,517.08
Attendance	47.5	\$ 330.00	\$ 15,675.00	\$ 2,037.75	\$ 17,712.75
Proposal Preparation		\$ 330.00	\$ -	\$ -	\$ -
<b>Argument</b>					
Preparation	16.8	\$ 330.00	\$ 5,527.50	\$ 718.58	\$ 6,246.08
<b>Oral Hearing</b>					
Preparation	33.0	\$ 330.00	\$ 10,890.00	\$ 1,415.70	\$ 12,305.70
Attendance	36.8	\$ 330.00	\$ 12,127.50	\$ 1,576.58	\$ 13,704.08
<b>Other Conferences</b>					
Preparation	34.5	\$ 330.00	\$ 11,385.00	\$ 1,480.05	\$ 12,865.05
Attendance		\$ 330.00	\$ -	\$ -	\$ -
<b>Case Management</b>	4.8	\$ 170.00	\$ 807.50	\$ 104.98	\$ 912.48
<b>TOTAL SERVICE PROVIDER FEES</b>			\$107,067.50	\$ 13,918.78	\$ 120,986.28

# Ontario Energy Board

## COST CLAIM FOR HEARINGS



### Detail of Fees and Disbursements Being Claimed

File # EB- 2012-0459

Process: Enbridge 2014-2018 Custom IR Application

Party: Association of Power Producers

Service Provider Name: John Wolnik

#### Statement of Disbursements Being Claimed

	Net Cost	HST	Total
Scanning/Photocopy			\$ -
Printing			\$ -
Courier			\$ -
Telephone/Fax	\$ 8.27	\$ 1.07	\$ 9.34
Transcripts			\$ -
Travel: Air			\$ -
Travel: Car	\$ 232.92	\$ 30.28	\$ 263.20
Travel: Rail	\$ 1,947.47	\$ 253.17	\$ 2,200.64
Travel (Other):			\$ -
Parking	\$ 31.00		\$ 31.00
Taxi	\$ 82.30	\$ 10.70	\$ 93.00
Accommodation	\$ 1,541.46	\$ 200.39	\$ 1,741.85
Meals			\$ -
Other:			\$ -
Other:			\$ -
Other:			\$ -
<b>TOTAL DISBURSEMENTS:</b>	<b>\$ 3,843.42</b>	<b>\$ 495.61</b>	<b>\$ 4,339.03</b>

**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: NA Country: Not Applicable
- 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> <u>2012-0459</u>	<b>Process:</b> <u>Enbridge 2014-2018 Custom IR Application</u>
<b>Party:</b> <u>Association of Power Producers of Ontario</u>	<b>Affiant's Name:</b> <u>James Sidlofsky</u>
<b>HST Number:</b> <u>12529 8802 RT0001</u>	<b>HST Rate Ontario:</b> <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"/>	

**Affidavit**

I, James Sidlofsky, 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-05-14.  
(date)

  
\_\_\_\_\_  
**Commissioner for taking Affidavits**

"ADAM CHAMBERLAIN"

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



**Affidavit and Summary of Fees and Disbursements**

File # EB- 2012-0459 Process: Enbridge 2014-2018 Custom IR Application

Party: Association of Power Producers of Ontario

**Summary of Fees and Disbursements Being Claimed**

Legal/consultant/other fees	\$	31,897.50
Disbursements	\$	-
HST	\$	4,146.68
<b>Total Cost Claim</b>	<b>\$</b>	<b>36,044.18</b>

**Payment Information**

Make cheque payable to: Association of Power Producers of Ontario

Send payment to this address: 25 Adelaide Street East, Suite 1602

Toronto, Ontario

Canada, M5C 3A1

# Ontario Energy Board

## COST CLAIM FOR HEARINGS



### Detail of Fees and Disbursements Being Claimed

File # EB- 2012-0459

Process: Enbridge 2014-2018 Custom IR Application

Party: Association of Power Producers of Ontario

Service Provider Name: John Todd

**SERVICE PROVIDER TYPE** (check one)

- Legal Counsel ☐
- Articling Student/Paralegal ☐
- Consultant ☒
- Analyst ☐

Year Called to  
Bar

Completed Years  
Practising/Years of Relevant  
Experience

Hourly Rate:

For Consultant/Analyst: ☒ CV attached

☐ CV provided within previous 24 months

HST Rate Charged (enter %):

#### Statement of Fees Being Claimed

	Hours	Hourly Rate	Subtotal	HST	Total
<b>Pre-hearing Conference</b>					
Preparation		\$ 330.00	\$ -	\$ -	\$ -
Attendance		\$ 330.00	\$ -	\$ -	\$ -
<b>Technical Conference</b>					
Preparation		\$ 330.00	\$ -	\$ -	\$ -
Attendance		\$ 330.00	\$ -	\$ -	\$ -
<b>Interrogatories</b>					
Preparation	3.5	\$ 330.00	\$ 1,155.00	\$ 150.15	\$ 1,305.15
Responses	1.8	\$ 330.00	\$ 577.50	\$ 75.08	\$ 652.58
<b>Issues Conference</b>					
Preparation		\$ 330.00	\$ -	\$ -	\$ -
Attendance		\$ 330.00	\$ -	\$ -	\$ -
<b>ADR - Settlement Conference</b>					
Preparation		\$ 330.00	\$ -	\$ -	\$ -
Attendance		\$ 330.00	\$ -	\$ -	\$ -
Proposal Preparation		\$ 330.00	\$ -	\$ -	\$ -
<b>Argument</b>					
Preparation	3.0	\$ 330.00	\$ 990.00	\$ 128.70	\$ 1,118.70
<b>Oral Hearing</b>					
Preparation	5.3	\$ 330.00	\$ 1,732.50	\$ 225.23	\$ 1,957.73
Attendance	6.0	\$ 330.00	\$ 1,980.00	\$ 257.40	\$ 2,237.40
<b>Other Conferences</b>					
Preparation	17.8	\$ 330.00	\$ 5,857.50	\$ 761.48	\$ 6,618.98
Attendance		\$ 330.00	\$ -	\$ -	\$ -
<b>Case Management</b>	0.3	\$ 170.00	\$ 42.50	\$ 5.53	\$ 48.03
<b>TOTAL SERVICE PROVIDER FEES</b>			\$ 12,335.00	\$ 1,603.55	\$ 13,938.55

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



File # EB- 2012-0459

Process: Enbridge 2014-2018 Custom IR Application

Party: Association of Power Producers

Service Provider Name: John Todd

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:			\$ -
TOTAL DISBURSEMENTS:			
	\$ -	\$ -	\$ -

# Ontario Energy Board

## COST CLAIM FOR HEARINGS



### Detail of Fees and Disbursements Being Claimed

File # EB- 2012-0459

Process: Enbridge 2014-2018 Custom IR Application

Party: Association of Power Producers of Ontario

Service Provider Name: Mike Roger

<b><u>SERVICE PROVIDER TYPE</u></b> (check one)	Year Called to Bar	Completed Years Practising/Years of Relevant Experience
Legal Counsel <input type="checkbox"/>		35
Articling Student/Paralegal <input type="checkbox"/>		
Consultant <input checked="" type="checkbox"/>		Hourly Rate: <span style="border: 1px solid black; padding: 2px 10px;">\$250</span>
Analyst <input type="checkbox"/>		
For Consultant/Analyst: <input checked="" type="checkbox"/> CV attached	HST Rate Charged (enter %): <span style="border: 1px solid black; padding: 2px 10px;">13.0%</span>	
<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		\$ 250.00	\$ -	\$ -	\$ -
Attendance		\$ 250.00	\$ -	\$ -	\$ -
<b>Technical Conference</b>					
Preparation	1.5	\$ 250.00	\$ 375.00	\$ 48.75	\$ 423.75
Attendance		\$ 250.00	\$ -	\$ -	\$ -
<b>Interrogatories</b>					
Preparation	13.8	\$ 250.00	\$ 3,437.50	\$ 446.88	\$ 3,884.38
Responses	1.3	\$ 250.00	\$ 312.50	\$ 40.63	\$ 353.13
<b>Issues Conference</b>					
Preparation		\$ 250.00	\$ -	\$ -	\$ -
Attendance		\$ 250.00	\$ -	\$ -	\$ -
<b>ADR - Settlement Conference</b>					
Preparation	1.3	\$ 250.00	\$ 312.50	\$ 40.63	\$ 353.13
Attendance		\$ 250.00	\$ -	\$ -	\$ -
Proposal Preparation		\$ 250.00	\$ -	\$ -	\$ -
<b>Argument</b>					
Preparation	9.0	\$ 250.00	\$ 2,250.00	\$ 292.50	\$ 2,542.50
<b>Oral Hearing</b>					
Preparation	8.5	\$ 250.00	\$ 2,125.00	\$ 276.25	\$ 2,401.25
Attendance	5.5	\$ 250.00	\$ 1,375.00	\$ 178.75	\$ 1,553.75
<b>Other Conferences</b>					
Preparation	37.5	\$ 250.00	\$ 9,375.00	\$ 1,218.75	\$ 10,593.75
Attendance		\$ 250.00	\$ -	\$ -	\$ -
<b>Case Management</b>		\$ 170.00	\$ -	\$ -	\$ -
<b>TOTAL SERVICE PROVIDER FEES</b>			\$ 19,562.50	\$ 2,543.13	\$ 22,105.63

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



**Detail of Fees and Disbursements Being Claimed**

File # EB- 2012-0459

Process: Enbridge 2014-2018 Custom IR Application

Party: Association of Power Producers

Service Provider Name: Mike Roger

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:			\$ -
TOTAL DISBURSEMENTS:			
	\$ -	\$ -	\$ -





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Association of Power Producers of Ontario (APPrO)  
25 Adelaide St. East, Suite 1602  
Toronto, ON M5C 3A1

September 5, 2014

Attention: Dave Butters  
President

Invoice # 697132374  
Page 1

Re: Enbridge 2014-2018 Rate Application (EB-2012-0459)

File No: 061604/000013

PROFESSIONAL SERVICES rendered to August 31, 2014 in connection with the above matter as described in the attached.

Fees	\$ [REDACTED]
Disbursements	14.74
HST on Fees and Taxable Disbursements	[REDACTED]
Total this Invoice	<u>\$ [REDACTED]</u>

THIS IS OUR ACCOUNT - E. & O.E.

**BORDEN LADNER GERVAIS LLP**

By:  
Linda L. Bertoldi

Association of Power Producers of Ontario (APPrO)  
Re: Enbridge 2014-2018 Rate Application (EB-2012-0459)

September 5, 2014  
Invoice # 697132374  
File No: 061604/000013  
Page 2

PROFESSIONAL SERVICES RENDERED to August 31, 2014

Aug 13, 2014	J. Vellone	0.50	Finalize submissions on draft rate order. Circulate same to D. Butters for final review.
Aug 14, 2014	J. Vellone	0.20	Finalize APPrO submissions on draft rate order and file same.

TO OUR FEES

\$ [REDACTED]

DISBURSEMENTS:

Taxable

Courier

G=GST; Q=QST; H=HST; P=PST

\$14.74 H

Total Taxable Disbursements

14.74

Total Disbursements

14.74

Total Fees and Disbursements

HST on Fees and Taxable Disbursements

TOTAL THIS INVOICE

\$ [REDACTED]



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25 Adelaide St. East, Suite 1602  
Toronto, ON M5C 3A1

August 14, 2014

Attention: Dave Butters  
President

Invoice # 697126241  
Page 1

Re: Enbridge 2014-2018 Rate Application (EB-2012-0459)

File No: 061604/000013

PROFESSIONAL SERVICES rendered to July 31, 2014 in connection with the above matter as described in the attached.

Fees	\$ [REDACTED]
Disbursements	0.00
HST on Fees and Taxable Disbursements	[REDACTED]
Total this Invoice	<u>\$ [REDACTED]</u>

THIS IS OUR ACCOUNT - E. & O.E.

**BORDEN LADNER GERVAIS LLP**

By:  
Linda L. Bertoldi

Association of Power Producers of Ontario (APPrO)  
Re: Enbridge 2014-2018 Rate Application (EB-2012-0459)

August 14, 2014  
Invoice # 697126241  
File No: 061604/000013  
Page 2

PROFESSIONAL SERVICES RENDERED to July 31, 2014

Jul 17, 2014	J. Vellone	0.50	Review of Enbridge decision. Various correspondence re: same.
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TO OUR FEES

\$ [REDACTED]

Total Fees and Disbursements

HST on Fees and Taxable Disbursements

TOTAL THIS INVOICE

\$ [REDACTED]



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Association of Power Producers of Ontario (APPrO)  
25 Adelaide St. East, Suite 1602  
Toronto, ON M5C 3A1

May 15, 2014

Attention: Dave Butters  
President

Invoice # 697097716  
Page 1

Re: Enbridge 2014-2018 Rate Application (EB-2012-0459)

File No: 061604/000013

PROFESSIONAL SERVICES rendered to April 30, 2014 in connection with the above matter as described in the attached.

Fees

\$ [REDACTED]

Disbursements

186.76

HST on Fees and Taxable Disbursements

[REDACTED]

Total this Invoice

\$ [REDACTED]

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**BORDEN LADNER GERVAIS LLP**

By:

Linda L. Bertoldi

May 15, 2014

Invoice # 697097716

File No: 061604/000013

Page 2

Association of Power Producers of Ontario (APPrO)  
Re: Enbridge 2014-2018 Rate Application (EB-2012-0459)

**PROFESSIONAL SERVICES RENDERED to April 30, 2014**

Apr 3, 2014	J. Vellone	0.60	Call with OPA re: Enbridge case.
Apr 7, 2014	J. Vellone	0.70	Review draft argument. Begin preparing notes re: same.
Apr 11, 2014	J. Vellone	1.50	Drafting written submissions, incorporating John Wolnik's piece on the cost allocation proposal.
Apr 13, 2014	J. Vellone	5.00	Revise and re-framing APPrO submissions on the cost allocation issues. Circulate same to J. Wolnik.
Apr 14, 2014	J. Vellone	3.50	Review and revisions to the balance of the APPrO argument on the Enbridge custom IR application. Circulate same to J. Wolnik for review, and to B. Proctor for inclusion in the overall APPrO argument.
Apr 16, 2014	J. Vellone	3.00	Review Board Staff submissions. Various correspondence with Elenchus re: same. Revise cost allocation argument to incorporate Elenchus suggestions.
Apr 17, 2014	J. Vellone	3.00	Finalize APPrO submissions - circulate same to client, consultants and J. Sidlofsky for final review.
Apr 20, 2014	J. Sidlofsky	2.00	Review draft APPrO submission; email to J. Vellone.
Apr 20, 2014	J. Vellone	2.00	Final revisions to the APPrO submissions.
Apr 21, 2014	J. Vellone	2.50	Various correspondence re: finalizing the draft argument for submission with the OEB. Finalize same and circulate to all for review.
Apr 22, 2014	J. Vellone	1.00	Final edits to APPrO submissions: Instruct B. Proctor to prepare for filing with the OEB.

TO OUR FEES

\$ [REDACTED]

**DISBURSEMENTS:**

**Taxable**

Binding Charges	\$24.60	H
Copies	100.80	H
Courier	61.36	H

G=GST; Q=QST; H=HST; P=PST

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INTEREST AT THE RATE OF 1.3% PER ANNUM MAY BE CHARGED ON ACCOUNTS WHICH ARE OVERDUE

**GST/HST REGISTRATION # R869096974RT0001**



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Association of Power Producers of Ontario (APPrO)  
Re: Enbridge 2014-2018 Rate Application (EB-2012-0459)

May 15, 2014  
Invoice # 697097716  
File No: 061604/000013  
Page 3

Total Taxable Disbursements

186.76

Total Disbursements

186.76

Total Fees and Disbursements

HST on Fees and Taxable Disbursements

TOTAL THIS INVOICE

\$

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GST/HST REGISTRATION # R869096974RT0001



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Association of Power Producers of Ontario (APPrO)  
25 Adelaide St. East, Suite 1602  
Toronto, ON M5C 3A1

April 11, 2014

Attention: Dave Butters  
President

Invoice # 697087043  
Page 1

Re: Enbridge 2014-2018 Rate Application (EB-2012-0459)

File No: 061604/000013

PROFESSIONAL SERVICES rendered to March 31, 2014 in connection with the above matter as described in the attached.

Fees	\$ [REDACTED]
Disbursements	145.30
HST on Fees and Taxable Disbursements	[REDACTED]
Total this Invoice	<u>\$ [REDACTED]</u>

THIS IS OUR ACCOUNT - E. & O.E.

**BORDEN LADNER GERVAIS LLP**

By:  
Linda L. Bertoldi



Association of Power Producers of Ontario (APPrO)  
Re: Enbridge 2014-2018 Rate Application (EB-2012-0459)

April 11, 2014  
Invoice # 697087043  
File No: 061604/000013  
Page 2

PROFESSIONAL SERVICES RENDERED to March 31, 2014

Mar 3, 2014	J. Vellone	2.70	Prepare for cross examination of Panel 14.
Mar 11, 2014	J. Vellone	1.30	Call with J. Wolnik. Walk through outline of APPrO argument in chief.
Mar 23, 2014	J. Vellone	8.00	Prepare for Enbridge hearing by reviewing cost allocation evidence, Enbridge IRRs, Elenchus expert report, expert IRRs, technical conference transcript and hearing transcripts, and preparing cross examination materials and examination in-chief.
Mar 24, 2014	J. Sidlofsky	0.40	Discussion with J. Vellone regarding Enbridge cross-examination compendium and related issues.
Mar 24, 2014	J. Vellone	8.00	Continue to prepare for Enbridge hearing. Review Enbridge in-chief evidence and cross examination materials. Adjust cross-examination and continue to prepare for tomorrow.
Mar 25, 2014	J. Vellone	10.00	Prepare for and attend Enbridge hearing on cost allocation panel.
Mar 26, 2014	J. Vellone	0.60	Review of the transcript from the Enbridge hearing yesterday. Various correspondence with J. Wolnik.
Mar 31, 2014	J. Vellone	0.50	Review summary prepared by J. Wolnik. Draft comments re: same.

TO OUR FEES

\$ [REDACTED]

DISBURSEMENTS:

Taxable

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Binding Charges	\$13.60	H
Copies	131.70	H

Total Taxable Disbursements 145.30

Total Disbursements 145.30



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Association of Power Producers of Ontario (APPrO)  
Re: Enbridge 2014-2018 Rate Application (EB-2012-0459)

April 11, 2014  
Invoice # 697087043  
File No: 061604/000013  
Page 3

Total Fees and Disbursements

HST on Fees and Taxable Disbursements

TOTAL THIS INVOICE

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GST/HST REGISTRATION # R869096974RT0001

Association of Power Producers of Ontario (APPrO)  
25 Adelaide St. East, Suite 1602  
Toronto, ON M5C 3A1

March 18, 2014

Attention: Dave Butters  
President

Invoice # 697078492  
Page 1

Re: Enbridge 2014-2018 Rate Application (EB-2012-0459)

File No: 061604/000013

PROFESSIONAL SERVICES rendered to February 28, 2014 in connection with the above matter as described in the attached.

Fees	\$ [REDACTED]
Disbursements	684.99
HST on Fees and Taxable Disbursements	[REDACTED]
Total this Invoice	<u>\$ [REDACTED]</u>

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**BORDEN LADNER GERVAIS LLP**

By:  
Linda L. Bertoldi

Association of Power Producers of Ontario (APPrO)  
Re: Enbridge 2014-2018 Rate Application (EB-2012-0459)

March 18, 2014  
Invoice # 697078492  
File No: 061604/000013  
Page 2

PROFESSIONAL SERVICES RENDERED to February 28, 2014

Feb 7, 2014	J. Vellone	0.50	Review correspondence from J. Wolnick. Follow-up with experts re: scheduling. Follow-up with Board staff re: scheduling. Follow-up with client re: strategy and hearing plan.
Feb 11, 2014	J. Vellone	1.20	Call with J. Wolnick re: prepare for Enbridge hearing.
Feb 12, 2014	J. Vellone	0.30	Review time estimates for hearing, confirm same with J. Wolnick. Follow-up with J. Todd re: availability for the hearing.
Feb 13, 2014	J. Vellone	0.50	Attend conference call with intervenors to coordinate cross-examination for the Enbridge custom IR case.
Feb 14, 2014	J. Vellone	1.00	Attend pre-hearing conference for Enbridge custom IR case. Summarize outcome and circulate same to J. Wolnick, D. Butters, J. Todd and M. Roger.
Feb 19, 2014	J. Vellone	7.00	Prepare for witness prep session and strategy session for the Enbridge hearing. Discuss cross examination strategy with J. Wolnick.
Feb 20, 2014	J. Vellone	4.00	Attend the first day of the Enbridge Custom IR hearing.
Feb 21, 2014	J. Vellone	1.00	Monitor Enbridge custom IR proceeding cross-examination.
Feb 26, 2014	J. Vellone	1.30	Review transcript from day 4. Prepare and file compendium for J. Wolnick.

TO OUR FEES

\$ [REDACTED]

DISBURSEMENTS:

Taxable

Binding Charges  
Copies  
Courier

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\$172.40 H  
502.80 H  
9.79 H

Total Taxable Disbursements

684.99

PAYABLE ON RECEIPT  
INTEREST AT THE RATE OF 1.3% PER ANNUM MAY BE CHARGED ON ACCOUNTS WHICH ARE OVERDUE  
GST/HST REGISTRATION # R869096974RT0001



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Association of Power Producers of Ontario (APPrO)  
Re: Enbridge 2014-2018 Rate Application (EB-2012-0459)

March 18, 2014  
Invoice # 697078492  
File No: 061604/000013  
Page 3

Total Disbursements 684.99

Total Fees and Disbursements

HST on Fees and Taxable Disbursements

TOTAL THIS INVOICE

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\_\_\_\_\_  
\_\_\_\_\_  
\$ \_\_\_\_\_



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Association of Power Producers of Ontario (APPrO)  
25 Adelaide St. East, Suite 1602  
Toronto, ON M5C 3A1

February 13, 2014

Attention: Dave Butters  
President

Invoice # 697069317  
Page 1

Re: Enbridge 2014-2018 Rate Application (EB-2012-0459)

File No: 061604/000013

PROFESSIONAL SERVICES rendered to January 31, 2014 in connection with the above matter as described in the attached.

Fees

\$ [REDACTED]

Disbursements

255.45

HST on Fees and Taxable Disbursements

[REDACTED]

Total this Invoice

\$ [REDACTED]

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**BORDEN LADNER GERVAIS LLP**

By:

Linda L. Bertoldi

Association of Power Producers of Ontario (APPrO)  
Re: Enbridge 2014-2018 Rate Application (EB-2012-0459)

February 13, 2014  
Invoice # 697069317  
File No: 061604/000013  
Page 2

PROFESSIONAL SERVICES RENDERED to January 31, 2014

Jan 2, 2014	J. Vellone	0.20	Review Enbridge IRs on Elenchus evidence.
Jan 6, 2014	J. Sidlofsky	0.50	Review draft interrogatory responses.
Jan 6, 2014	J. Vellone	3.40	Review draft interrogatory responses. Call with J. Wolnik, D. Butters, J. Todd, M. Roger and T. Ladanyi re: same.
Jan 7, 2014	J. Vellone	0.20	Correspondence with J. Wolnik re: potential argument for Enbridge case. Respond re: same.
Jan 9, 2014	J. Vellone	0.50	Finalize draft interrogatories, circulate same to client and consultants for final review before filing.
Jan 10, 2014	J. Vellone	0.30	Finalize interrogatory responses and file same with the Ontario Energy Board and parties.
Jan 13, 2014	J. Vellone	1.00	File APPrO areas of focus and time estimates per PO#4. Review Enbridge focus areas for technical conference. Reach out to F. Cass to see if there is a more efficient way to address the Enbridge follow-up questions.
Jan 15, 2014	J. Vellone	0.50	Various correspondence with Board Staff and Enbridge counsel to verify attendance for tomorrow's technical conference.
Jan 24, 2014	J. Vellone	0.50	Call with J. Wolnick and D. Butters re: strategy for the settlement negotiations with Enbridge.

TO OUR FEES

\$ [REDACTED]

DISBURSEMENTS:

Taxable

Binding Charges	\$16.00	H
Conference Calls	54.12	H
Copies	160.80	H
Courier	24.53	H

Total Taxable Disbursements

255.45

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GST/HST REGISTRATION # R869096974RT0001

Association of Power Producers of Ontario (APPrO)  
Re: Enbridge 2014-2018 Rate Application (EB-2012-0459)

February 13, 2014  
Invoice # 697069317  
File No: 061604/000013  
Page 3

Total Disbursements 255.45

Total Fees and Disbursements

HST on Fees and Taxable Disbursements

TOTAL THIS INVOICE

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\_\_\_\_\_  
\_\_\_\_\_  
\$ \_\_\_\_\_





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Lawyers | Patent & Trade-mark Agents  
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Association of Power Producers of Ontario (APPrO)  
25 Adelaide St. East, Suite 1602  
Toronto, ON M5C 3A1

December 31, 2013

Attention: Dave Butters  
President

Invoice # 697052809  
Page 1

Re: Enbridge 2014-2018 Rate Application (EB-2012-0459)

File No: 061604/000013

PROFESSIONAL SERVICES rendered to December 31, 2013 in connection with the above matter as described in the attached.

Fees	\$ [REDACTED]
Disbursements	260.20
HST on Fees and Taxable Disbursements	[REDACTED]
Total this Invoice	<u>\$ [REDACTED]</u>

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**BORDEN LADNER GERVAIS LLP**

By:  
Linda L. Bertoldi

Association of Power Producers of Ontario (APPrO)  
Re: Enbridge 2014-2018 Rate Application (EB-2012-0459)

December 31, 2013  
Invoice # 697052809  
File No: 061604/000013  
Page 2

PROFESSIONAL SERVICES RENDERED to December 31, 2013

Dec 4, 2013	J. Vellone	2.00	Review draft Elenchus report. Draft and circulate feedback re: same. Review of updated expert report. Circulate same to J. Wolnik and D. Butters.
Dec 9, 2013	J. Vellone	0.50	Call with J. Todd, M. Roger, J. Wolnik re: next steps on Enbridge case and expert evidence.
Dec 13, 2013	J. Vellone	1.50	Review Enbridge IR responses. Discuss same with J. Wolnik. Discuss same with M. Rodger and J. Todd.
Dec 16, 2013	J. Vellone	2.00	Review draft Elenchus expert report. Conference call with J. Wolnik, D. Butters, J. Todd and M. Roger re: next steps on the APPrO case.
Dec 17, 2013	J. Vellone	1.00	Call with J. Wolnik re: next steps on the APPrO - Enbridge expert evidence. Review of final draft of expert evidence, circulate final comments re: same.
Dec 18, 2013	J. Vellone	2.50	Call with J. Wolnik, J. Todd and M. Roger re: finalize APPrO expert evidence. Prepare cover letter re: same. Finalize material and file with the OEB.

TO OUR FEES

\$ [REDACTED]

DISBURSEMENTS:

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Binding Charges  
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\$16.00 H  
244.20 H

Total Taxable Disbursements

260.20

Total Disbursements

260.20

Total Fees and Disbursements

[REDACTED]



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Association of Power Producers of Ontario (APPrO)  
Re: Enbridge 2014-2018 Rate Application (EB-2012-0459)

December 31, 2013  
Invoice # 697052809  
File No: 061604/000013  
Page 3

HST on Fees and Taxable Disbursements

TOTAL THIS INVOICE

\$



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Association of Power Producers of Ontario (APPrO)  
25 Adelaide St. East, Suite 1602  
Toronto, ON M5C 3A1

December 11, 2013

Attention: Dave Butters  
President

Invoice # 697044191  
Page 1

Re: Enbridge 2014-2018 Rate Application (EB-2012-0459)

File No: 061604/000013

PROFESSIONAL SERVICES rendered to November 30, 2013 in connection with the above matter as described in the attached.

Fees	\$ [REDACTED]
Disbursements	130.03
HST on Fees and Taxable Disbursements	[REDACTED]
Total this Invoice	\$ [REDACTED]

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**BORDEN LADNER GERVAIS LLP**

By:  
Linda L. Bertoldi

Association of Power Producers of Ontario (APPrO)  
Re: Enbridge 2014-2018 Rate Application (EB-2012-0459)

December 11, 2013  
Invoice # 697044191  
File No: 061604/000013  
Page 2

PROFESSIONAL SERVICES RENDERED to November 30, 2013

Nov 4, 2013	J. Sidlofsky	0.40	Discussion with J. Vellone regarding status of draft interrogatoires and APPrO position in proceeding.
Nov 11, 2013	J. Vellone	0.20	Review and respond to correspondence from J. Wolnick re: draft IRs in Enbridge case.
Nov 12, 2013	J. Vellone	0.30	Instruct B. Proctor to revise the format of the APPrO interrogatory questions on the Enbridge proceeding.
Nov 13, 2013	J. Vellone	1.00	Finalize APPrO interrogatory questions to Enbridge Gas Distribution Inc., draft cover letter re: same and file same with the OEB.
Nov 29, 2013	J. Vellone	0.30	Review next steps schedule from J. Wolnick. Call to discuss re same.

TO OUR FEES

\$ [REDACTED]

DISBURSEMENTS:

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Binding Charges	\$16.00	H
Copies	84.60	H
Courier	29.43	H

Total Taxable Disbursements

130.03

Total Disbursements

130.03

Total Fees and Disbursements

HST on Fees and Taxable Disbursements

TOTAL THIS INVOICE

\$ [REDACTED]



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Association of Power Producers of Ontario (APPrO)  
25 Adelaide St. East, Suite 1602  
Toronto, ON M5C 3A1

November 19, 2013

Attention: Dave Butters  
President

Invoice # 697036838  
Page 1

Re: Enbridge 2014-2018 Rate Application (EB-2012-0459)

File No: 061604/000013

PROFESSIONAL SERVICES rendered to October 31, 2013 in connection with the above matter as described in the attached.

Fees	\$ [REDACTED]
Disbursements	21.94
HST on Fees and Taxable Disbursements	[REDACTED]
Total this Invoice	\$ [REDACTED]

THIS IS OUR ACCOUNT - E. & O.E.

**BORDEN LADNER GERVAIS LLP**

By:  
Linda L. Bertoldi

Association of Power Producers of Ontario (APPrO)  
Re: Enbridge 2014-2018 Rate Application (EB-2012-0459)

November 19, 2013  
Invoice # 697036838  
File No: 061604/000013  
Page 2

PROFESSIONAL SERVICES RENDERED to October 31, 2013

Oct 3, 2013	J. Vellone	1.00	Draft update to the APPrO expert plan based on Elenchus proposal. Circulate same to client/experts for review/comment. Finalize update and file with the OEB. Review decision on preliminary issue and PO#2.
Oct 7, 2013	J. Vellone	1.20	Review Elenchus memorandum in contemplation of APPrO rate case.
Oct 9, 2013	J. Vellone	2.00	Attend meeting at Elenchus office re: next steps on challenging the Enbridge cost allocation methodology for Rate 125.
Oct 15, 2013	J. Vellone	0.80	Review various correspondence on Enbridge IRs.
Oct 28, 2013	J. Vellone	0.30	Review draft interrogatories from Elenchus. Draft comments re: same.
Oct 29, 2013	J. Vellone	1.50	Meeting with J. Wolnick and M. Roger at Elenchus re: review of cost allocation interrogatories.

TO OUR FEES

\$ [REDACTED]

DISBURSEMENTS:

Taxable

Copies  
Courier

G=GST; Q=QST; H=HST; P=PST

\$7.20 H

14.74 H

Total Taxable Disbursements

21.94

Total Disbursements

21.94

Total Fees and Disbursements

HST on Fees and Taxable Disbursements



Borden Ladner Gervais LLP  
Lawyers | Patent & Trade-mark Agents  
Scotia Plaza, 40 King St W  
Toronto, ON, Canada M5H 3Y4  
T 416.367.6000 F 416.367.6749  
blg.com

Association of Power Producers of Ontario (APPrO)  
Re: Enbridge 2014-2018 Rate Application (EB-2012-0459)

November 19, 2013  
Invoice # 697036838  
File No: 061604/000013  
Page 3

TOTAL THIS INVOICE

\$





Borden Ladner Gervais LLP  
Lawyers | Patent & Trade-mark Agents  
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Toronto, ON, Canada M5H 3Y4  
T 416.367.6000 F 416.367.6749  
blg.com

APPrO, the Association of Power Producers of Ontario  
25 Adelaide St. East, Suite 1602  
Toronto, ON M5C 3A1

October 17, 2013

Attention: Dave Butters  
President

Invoice # 697026877  
Page 1

Re: Enbridge 2014-2018 Rate Application (EB-2012-0459)

File No: 061604/000013

PROFESSIONAL SERVICES rendered to September 30, 2013 in connection with the above matter as described in the attached.

Fees	\$ [REDACTED]
Disbursements	77.40
HST on Fees and Taxable Disbursements	[REDACTED]
Total this Invoice	<u>\$ [REDACTED]</u>

THIS IS OUR ACCOUNT - E. & O.E.

**BORDEN LADNER GERVAIS LLP**

By:  
Linda L. Bertoldi

APPrO, the Association of Power Producers of Ontario  
Re: Enbridge 2014-2018 Rate Application (EB-2012-0459)

October 17, 2013  
Invoice # 697026877  
File No: 061604/000013  
Page 2

PROFESSIONAL SERVICES RENDERED to September 30, 2013

Sep 4, 2013	J. Vellone	1.00	Various revisions to the APPrO Expert Plan and RFP for a cost allocation expert. Circulate revised drafts re: same to D. Butters and J. Wolnik to review. Instruct B. Proctor to prepare RFPs for issuance. Review submissions on preliminary issue.
Sep 6, 2013	J. Vellone	0.40	Finalize APPrO expert plan per input from J. Wolnik. Final proof read. Circulate to legal assistant for final processing. Review of and revisions to APPrO RFP for cost allocation expert. Provide same to legal assistant for input and finalization of RFP documents.
Sep 9, 2013	J. Vellone	0.80	Final review of and revisions to APPrO expert plan and RFP for filing today. Instruct B. Proctor to complete filing.
Sep 21, 2013	J. Vellone	0.40	Review comparison of proposals for cost allocation experts. Draft comments re: same.
Sep 23, 2013	J. Vellone	0.50	Draft correspondence re: next steps with cost allocation expert.
Sep 25, 2013	J. Vellone	0.80	Call with J. Wolnik, J. Todd and M. Roger re: cost allocation expert confirmation and next steps in the Enbridge proceeding.

TO OUR FEES

\$ [REDACTED]

DISBURSEMENTS:

Taxable

Courier  
Fax Pages  
Long Distance - Fax

G=GST; Q=QST; H=HST; P=PST

\$75.07 H  
2.25 H  
0.08 H

Total Taxable Disbursements

77.40



Borden Ladner Gervais LLP  
Lawyers | Patent & Trade-mark Agents  
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Toronto, ON, Canada M5H 3Y4  
T 416.367.6000 F 416.367.6749  
blg.com

APPrO, the Association of Power Producers of Ontario  
Re: Enbridge 2014-2018 Rate Application (EB-2012-0459)

October 17, 2013  
Invoice # 697026877  
File No: 061604/000013  
Page 3

Total Disbursements 77.40

Total Fees and Disbursements

HST on Fees and Taxable Disbursements

TOTAL THIS INVOICE

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\$ \_\_\_\_\_



Borden Ladner Gervais LLP  
Lawyers | Patent & Trade-mark Agents  
Scotia Plaza, 40 King St W  
Toronto, ON, Canada M5H 3Y4  
T 416.367.6000 F 416.367.6749  
blg.com

APPrO, the Association of Power Producers of Ontario  
25 Adelaide St. East, Suite 1602  
Toronto, ON M5C 3A1

September 27, 2013

Attention: Dave Butters  
President

Invoice # 697017078  
Page 1

Re: 2014-2018 Rate Application

File No: 061604/000013

PROFESSIONAL SERVICES rendered to August 31, 2013 in connection with the above matter as described in the attached.

Fees	\$ [REDACTED]
Disbursements	0.00
HST on Fees and Taxable Disbursements	[REDACTED]
Total this Invoice	<u>\$ [REDACTED]</u>

THIS IS OUR ACCOUNT - E. & O.E.

**BORDEN LADNER GERVAIS LLP**

By:  
Linda L. Bertoldi

APPrO, the Association of Power Producers of Ontario  
Re: 2014-2018 Rate Application

September 27, 2013  
Invoice # 697017078  
File No: 061604/000013  
Page 2

PROFESSIONAL SERVICES RENDERED to August 31, 2013

Jun 25, 2013	J. Sidlofsky	2.00	APPrO re Enbridge 2014 IRM - Meeting with D. Butters and J. Wolnik regarding upcoming Enbridge IRM rate application.
Jun 25, 2013	J. Vellone	2.00	Meeting with D. Butters and J. Wolnik and J. Sidlofsky re: APPrO intervention in the Enbridge IRM Case.
Jul 17, 2013	J. Vellone	0.60	Review correspondence from SEC re: preliminary issue in Enbridge rate case. Draft advice re: same to D. Butters and J. Wolnik.
Aug 15, 2013	J. Vellone	0.70	Call with J. Wolnik on next steps re: cost allocation expert for the Enbridge gas filing. Revise the scoping document and circulate same.
Aug 20, 2013	J. Vellone	2.20	Meet with D. Butters and J. Wolnik re: APPrO participation in the Enbridge 2014-2018 rate application. Draft email re: same on preliminary issue. Review issues list, and circulate comments re: same. Call with OEB staff. Awaiting status update on Enbridge Procedural Order.
Aug 21, 2013	J. Vellone	0.60	Call with C. Schuch (OEB case manager) re: process for first PO. Report re: same to D. Butters and J. Wolnik.
Aug 27, 2013	J. Vellone	2.00	Review Procedural Order No. 1. Prepare and circulate a draft expert plan. Prepare and circulate a draft procurement document to retain a cost allocation expert for APPrO.

TO OUR FEES

\$ [REDACTED]

Total Fees and Disbursements

HST on Fees and Taxable Disbursements



Borden Ladner Gervais LLP  
Lawyers | Patent & Trade-mark Agents  
Scotia Plaza, 40 King St W  
Toronto, ON, Canada M5H 3Y4  
T 416.367.6000 F 416.367.6749  
blg.com

APPrO, the Association of Power Producers of Ontario  
Re: 2014-2018 Rate Application

September 27, 2013  
Invoice # 697017078  
File No: 061604/000013  
Page 3

TOTAL THIS INVOICE

\$

PAYABLE ON RECEIPT  
INTEREST AT THE RATE OF 1.3% PER ANNUM MAY BE CHARGED ON ACCOUNTS WHICH ARE OVERDUE  
**GST/HST REGISTRATION # R869096974RT0001**



34 King St East  
6th Floor  
Toronto, Ontario  
M5C 2X8

# Invoice

Date	Invoice #
27/08/2014	2014224

Invoice To
APPrO 25 Adelaide St. East Suite 1602 Toronto, ON M5C 3A1 Attn: Karla Martinez

P.O. No.	Terms
	Net 30

Project					
EB-2012-0459 EGD 2014 IRM					
Date	Item	Description	Hours	Rate	Amount
01/08/2014	Argument - Preparation	Review draft rate order	0.5	330.00	165.00
03/08/2014	Argument - Preparation	Analyze draft rate order	2	330.00	660.00
05/08/2014	Argument - Preparation	Analyze draft rate order	1	330.00	330.00
07/08/2014	Argument - Preparation	Review transcripts	1.5	330.00	495.00
12/08/2014	Argument - Preparation	Prepare DRO submission	2.5	330.00	825.00
14/08/2014	Argument - Preparation	Finalize DRO submission	0.5	330.00	165.00
		HST on Sales		13.00%	343.20
				<b>Subtotal</b>	\$2,640.00
Billing Inquiries Rachel Chua 416-348-9917 x30 rchua@elenchus.ca				<b>HST#861367431</b>	\$343.20
				<b>Total</b>	\$2,983.20



34 King St East  
6th Floor  
Toronto, Ontario  
M5C 2X8

# Invoice

Date	Invoice #
31/07/2014	2014199

Invoice To
APPrO 25 Adelaide St. East Suite 1602 Toronto, ON M5C 3A1 Attn: Karla Martinez

P.O. No.	Terms
	Net 30

Project					
EB-2012-0459 EGD 2014 IRM					
Date	Item	Description	Hours	Rate	Amount
17/07/2014	Preparation	Review decision HST on Sales	1.5	330.00 13.00%	495.00 64.35
			<b>Subtotal</b>		
			\$495.00		
			<b>HST#861367431</b>		
			\$64.35		
			<b>Total</b>		
			\$559.35		

Billing Inquiries  
Rachel Chua  
416-348-9917 x30  
rchua@elenchus.ca





34 King St East  
6th Floor  
Toronto, Ontario  
M5C 2X8

# Invoice

Date	Invoice #
30/04/2014	2014120

Invoice To
APPrO 25 Adelaide St. East Suite 1602 Toronto, ON M5C 3A1 Attn: Karla Martinez

P.O. No.	Terms
	Net 30

Project					
EB-2012-0459 EGD 2014 IRM					
Date	Item	Description	Hours	Rate	Amount
01/04/2014	Analysis	Time for John Todd and Mike Roger Reviewing APPrO's draft final argument	1.5	250.00	375.00
16/04/2014	Argument		2	400.00	800.00
16/04/2014	Analysis	Responding to Board Staff's arguments and searching similar evidence in other natural gas filings	4.25	250.00	1,062.50
18/04/2014	Analysis	Reviewing final argument	1	250.00	250.00
21/04/2014	Analysis	Responding to issue for final argument	0.25	250.00	62.50
22/04/2014	Argument		0.75	400.00	300.00
22/04/2014	Analysis	Reviewing APPrO's final argument	1	250.00	250.00
		HST on Sales		13.00%	403.00



34 King St East  
6th Floor  
Toronto, Ontario  
M5C 2X8

# Invoice

Date	Invoice #
31/03/2014	2014077

Invoice To
APPrO 25 Adelaide St. East Suite 1602 Toronto, ON M5C 3A1 Attn: Karla Martinez

P.O. No.	Terms
	Net 30

Project					
EB-2012-0459 EGD 2014 IRM					
Date	Item	Description	Hours	Rate	Amount
03/03/2014	Attendance	Attend Oral Hearing	5.5	330.00	1,815.00
04/03/2014	Preparation	Preparation	2	330.00	660.00
04/03/2014	Attendance	Attend Oral Hearing	1.5	330.00	495.00
05/03/2014	Preparation	Preparation	1	330.00	330.00
06/03/2014	Attendance	Monitor Oral Hearing online	3	330.00	990.00
10/03/2014	Argument	Develop argument positions	1.25	330.00	412.50
11/03/2014	Preparation	Call with counsel	1	330.00	330.00
13/03/2014	Argument	Develop argument positions	1	330.00	330.00
14/03/2014	Argument	Develop argument positions	1.5	330.00	495.00
20/03/2014	Argument	Argument	1.5	330.00	495.00
24/03/2014	Preparation	Prep for hearing	2	330.00	660.00
25/03/2014	Attendance	Attend Oral Hearing	4.5	330.00	1,485.00
27/03/2014	Argument	Argument	1	330.00	330.00
28/03/2014	Argument	Argument	1	330.00	330.00
		Subtotal			9,157.50
31/03/2014	Client Costs	Train ticket for John Wolnik, London-Toronto-London, March 3, 2014	1	175.14	175.14
31/03/2014		Cab fare for John Wolnik, March 3, 2014	1	17.00	17.00
31/03/2014		Mileage 14 km @ \$0.40 for John Wolnik, March 3, 2014	1	5.60	5.60
			<b>Subtotal</b>		
Billing Inquiries Rachel Chua 416-348-9917 x30 rchua@elenchus.ca			<b>HST#861367431</b>		
			<b>Total</b>		



34 King St East  
6th Floor  
Toronto, Ontario  
M5C 2X8

# Invoice

Date	Invoice #
31/03/2014	2014077

Invoice To
APPrO 25 Adelaide St. East Suite 1602 Toronto, ON M5C 3A1 Attn: Karla Martinez

P.O. No.	Terms
	Net 30

Project					
EB-2012-0459 EGD 2014 IRM					
Date	Item	Description	Hours	Rate	Amount
31/03/2014		Train ticket for John Wolnik, London-Toronto-London, March 4, 2014	1	175.14	175.14
31/03/2014		Mileage 28km @ \$0.40 for John Wolnik, March 3, 2014	1	11.20	11.20
31/03/2014		Train ticket for John Wolnik, London-Toronto-London, March 25, 2014	1	175.14	175.14
31/03/2014		Cab fare for John Wolnik, March 25, 2014	1	18.00	18.00
31/03/2014		Mileage 14 km @ \$0.40 for John Wolnik, March 25, 2014	1	5.60	5.60
		HST on Sales		13.00%	582.82 1,190.48
				<b>Subtotal</b>	\$9,740.32
Billing Inquiries Rachel Chua 416-348-9917 x30 rchua@elenchus.ca				<b>HST#861367431</b>	\$1,190.48
				<b>Total</b>	\$10,930.80

**LONDON - TORONTO**, Monday Mar 3, 2014 [Modify this trip](#)

Departs: **06:25 AM** Arrives: **08:35 AM** Train : **82**  
 Class: **Business Plus**

---

**TORONTO - LONDON**, Monday Mar 3, 2014 [Modify this trip](#)

Departs: **17:30 PM** Arrives: **19:55 PM** Train : **75**  
 Class: **Business Plus**

Rail pass details	
Owner:	John Wolnik
Serial number:	1202201446288
Rail pass type:	BIZPAK Rail Pass / BIZDCTLJ
Valid in this class only:	Business
Tickets must be booked in this fare only:	Regular fare
Zone of validity:	TORONTO, ON - LONDON, ON
Period of validity:	180 Days
Dates of validity:	Sunday Feb 16, 2014 to Thursday Aug 14, 2014
Initial number of credits:	6
Remaining number of credits:	6
Remarks:	<ul style="list-style-type: none"> <li>- Subject to the conditions &amp; restrictions specified at <a href="http://www.viarail.ca/bizpak">www.viarail.ca/bizpak</a></li> <li>- Non-transferrable.</li> </ul>
Endorsement:	REFUNDS: \$50 SVC CHG REMB: FRAIS SVC 50\$
Payment:	PAYMENT 4500*****1512 - authorization # 070788
Transaction date:	02/12/2014
Price:	\$465.00
GST/HST:	\$60.45
PST:	\$0.00
Total:	\$525.45

DUKE & WHITE TAXI  
 1 BATHURST ST  
 LONDON ON  
 PHONE 519-842-2806  
 CSH SALE  
 INVO: 001170  
 Mar 03, 2014 20:28  
 AMOUNT PAID \$17.00  
 CHANGE DUE \$0.00

Total Price for 6 one-way trips (w/o HST) \$465.00

	ONE WAY	ROUND TRIP
Unit price	\$77.50	\$155.00
HST	\$10.07	\$20.14
<b>TOTAL Price</b>	<b>\$87.57</b>	<b>\$175.14</b>

FULL FARE ECONOMY

**LONDON - TORONTO**, Monday Mar 3, 2014 [Modify this trip](#)

Departs: **06:25 AM** Arrives: **08:35 AM** Train : **82**  
 Class: **Economy Plus**

---

**TORONTO - LONDON**, Monday Mar 3, 2014 [Modify this trip](#)

Departs: **17:30 PM** Arrives: **19:55 PM** Train : **75**  
 Class: **Economy Plus**

**FARE DETAILS** [Shop for Fares](#)

Passenger 1 (Adult) \$169.50

Fare: \$150.00 G.S.T./H.S.T.: \$19.50 P.S.T.: \$0.00 **TOTAL CAD\$: \$169.50**

**LONDON - TORONTO**, Tuesday Mar 4, 2014 > Modify this trip  
 Departs: **06:25 AM** Arrives: **08:35 AM** Train : **82**  
 Class: **Economy Plus**

---

**TORONTO - LONDON**, Tuesday Mar 4, 2014 > Modify this trip  
 Departs: **17:30 PM** Arrives: **19:55 PM** Train : **75**  
 Class: **Economy Plus**

**FARE DETAILS** [Shop for Fares](#)

Passenger 1 (Adult) \$169.50

Fare: \$150.00 G.S.T./H.S.T.: \$19.50 P.S.T.: \$0.00 **TOTAL CAD\$: \$169.50**

Rail pass details	
Owner:	John Wolnik
Serial number:	1202201446288
Rail pass type:	BIZPAK Rail Pass / BIZDCTLJ
Valid in this class only:	Business
Tickets must be booked in this fare only:	Regular fare
Zone of validity:	TORONTO, ON - LONDON, ON
Period of validity:	180 Days
Dates of validity:	Sunday Feb 16, 2014 to Thursday Aug 14, 2014
Initial number of credits:	6
Remaining number of credits:	6
Remarks:	<ul style="list-style-type: none"> <li>- Subject to the conditions &amp; restrictions</li> <li>- Specified at <a href="http://www.viarail.ca/bizpak">www.viarail.ca/bizpak</a></li> <li>- Non-transferrable.</li> </ul>
Endorsement:	REFUNDS: \$50 SVC CHG REMB: FRAIS SVC 50\$
Payment:	PAYMENT 4500*****1512 - authorization # 070788
Transaction date:	02/12/2014
Price:	\$465.00
GST/HST:	\$60.45
PST:	\$0.00
Total:	\$525.45

**Total Price for 6 one-way trips (w/o HST) \$465.00**

	ONE WAY	ROUND TRIP
Unit price	\$77.50	\$155.00
HST	\$10.07	\$20.14
<b>TOTAL Price</b>	<b>\$87.57</b>	<b>\$175.14</b>

FULL FARE ECONOMY

**LONDON - TORONTO**, Tuesday Mar 4, 2014 > Modify this trip  
 Departs: **06:25 AM** Arrives: **08:35 AM** Train : **82**  
 Class: **Economy Plus**

---

**TORONTO - LONDON**, Tuesday Mar 4, 2014 > Modify this trip  
 Departs: **17:30 PM** Arrives: **19:55 PM** Train : **75**  
 Class: **Economy Plus**

**FARE DETAILS** [Shop for Fares](#)

Passenger 1 (Adult) \$169.50

Fare: \$150.00 G.S.T./H.S.T.: \$19.50 P.S.T.: \$0.00 **TOTAL CAD\$: \$169.50**

<b>LONDON - TORONTO</b> , Tuesday Mar 25, 2014			› Modify this trip
Departs: 06:25 AM	Arrives: 08:35 AM	Train :82	
Class: <b>Business Plus</b>			
<hr/>			
<b>TORONTO - LONDON</b> , Tuesday Mar 25, 2014			› Modify this trip
Departs: 17:30 PM	Arrives: 19:55 PM	Train :75	
Class: <b>Business Plus</b>			

Rail pass details	
Owner:	John Wolnik
Serial number:	1202201446288
Rail pass type:	BIZPAK Rail Pass / BIZDCTLJ
Valid in this class only:	Business
Tickets must be booked in this fare only:	Regular fare
Zone of validity:	TORONTO, ON - LONDON, ON
Period of validity:	180 Days
Dates of validity:	Sunday Feb 16, 2014 to Thursday Aug 14, 2014
Initial number of credits:	6
Remaining number of credits:	6
Remarks:	<ul style="list-style-type: none"> <li>- Subject to the conditions &amp; restrictions specified at <a href="http://www.viarail.ca/bizpak">www.viarail.ca/bizpak</a></li> <li>- Non-transferrable.</li> </ul>
Endorsement:	REFUNDS: \$50 SVC CHG REMB: FRAIS SVC 50\$
Payment:	PAYMENT 4500*****1512 - authorization # 070788
Transaction date:	02/12/2014
Price:	\$465.00
GST/HST:	\$60.45
PST:	\$0.00
Total:	\$525.45

Total Price for 6 one-way trips (w/o HST) \$465.00

	ONE WAY	ROUND TRIP
Unit price	\$77.50	\$155.00
HST	\$10.07	\$20.14
<b>TOTAL Price</b>	<b>\$87.57</b>	<b>\$175.14</b>

BLUE & WHITE TAXI  
1 BATHURST ST  
LONDON ON

TERMINAL ID.: PS473138

CSH SALE

INV: 000778  
Mar 25, 2014 19:56

AMOUNT PAID \$18.00  
CHANGE DUE \$0.00

#### FULL FARE ECONOMY

<b>LONDON - TORONTO</b> , Tuesday Mar 25, 2014			› Modify this trip
Departs: 06:25 AM	Arrives: 08:35 AM	Train :82	
Class: <b>Economy Plus</b>			
<hr/>			
<b>TORONTO - LONDON</b> , Tuesday Mar 25, 2014			› Modify this trip
Departs: 17:30 PM	Arrives: 19:55 PM	Train :75	
Class: <b>Economy Plus</b>			
 <b>FARE DETAILS</b>			
Passenger 1 (Adult)			\$169.50
<hr/>			
Fare: \$150.00 G.S.T./H.S.T.: \$19.50 P.S.T.: \$0.00			<b>TOTAL CAD\$: \$169.50</b>

Shop for Fares



34 King St East  
6th Floor  
Toronto, Ontario  
M5C 2X8

# Invoice

Date	Invoice #
31/03/2014	2014087

Invoice To
APPrO 25 Adelaide St. East Suite 1602 Toronto, ON M5C 3A1 Attn: Karla Martinez

P.O. No.	Terms
	Net 30

Project					
EB-2012-0459 EGD 2014 IRM					
Date	Item	Description	Hours	Rate	Amount
		Time for John Todd and Mike Roger			
14/03/2014	Preparation		0.25	400.00	100.00
17/03/2014	Preparation	Reviewing material for Oral Hearing and witnessing	1.25	250.00	312.50
18/03/2014	Preparation	Reviewing material for witnessing	1	250.00	250.00
19/03/2014	Preparation	Preparing for witnessing	0.5	250.00	125.00
21/03/2014	Preparation	Preparing for witnessing	0.75	250.00	187.50
24/03/2014	Preparation	Preparing for witnessing March 25	2.25	250.00	562.50
24/03/2014	Preparation		3	400.00	1,200.00
25/03/2014	Hearing	Witnessing at Oral Hearing	5.5	250.00	1,375.00
25/03/2014	Hearing	Appearance	6	400.00	2,400.00
28/03/2014	Analysis	Commenting on APPrO's draft final argument	0.5	250.00	125.00
31/03/2014	Analysis	Reviewing and commenting on APPrO summary position	0.5	250.00	125.00
31/03/2014	Argument		0.25	400.00	100.00
		HST on Sales		13.00%	892.13
			Subtotal \$6,862.50		
Billing Inquiries Rachel Chua 416-348-9917 x30 rchua@elenchus.ca			HST#861367431 \$892.13		
			Total \$7,754.63		



34 King St East  
6th Floor  
Toronto, Ontario  
M5C 2X8

# Invoice

Date	Invoice #
28/02/2014	2014046

Invoice To
APPrO 25 Adelaide St. East Suite 1602 Toronto, ON M5C 3A1 Attn: Karla Martinez

P.O. No.	Terms
	Net 30

Project					
EB-2012-0459 EGD 2014 IRM					
Date	Item	Description	Hours	Rate	Amount
14/02/2014	Preparation	Time for John Todd and Mike Roger Starting to prepare witness briefing book binder	0.25	250.00	62.50
19/02/2014	Meeting	Preparation and meeting with John V. Re: Appearance	2	250.00	500.00
19/02/2014	Preparation		2	400.00	800.00
20/02/2014	Preparation	Preparing for oral hearing witnessing HST on Sales	0.5	250.00	125.00
				13.00%	193.38
				<b>Subtotal</b>	\$1,487.50
Billing Inquiries Rachel Chua 416-348-9917 x30 rchua@elenchus.ca				<b>HST#861367431</b>	\$193.38
				<b>Total</b>	\$1,680.88





34 King St East  
6th Floor  
Toronto, Ontario  
M5C 2X8

# Invoice

Date	Invoice #
28/02/2014	2014057

Invoice To
APPrO 25 Adelaide St. East Suite 1602 Toronto, ON M5C 3A1 Attn: Karla Martinez

P.O. No.	Terms
	Net 30

Project					
EB-2012-0459 EGD 2014 IRM					
Date	Item	Description	Hours	Rate	Amount
		John Wolnik's time			
03/02/2014	Attendance	Attend settlement conference	4.5	330.00	1,485.00
04/02/2014	Attendance	Attend settlement conference	6.25	330.00	2,062.50
05/02/2014	Attendance	Attend settlement conference	5.5	330.00	1,815.00
06/02/2014	Attendance	Attend settlement conference	5.5	330.00	1,815.00
07/02/2014	Preparation	Hearing preparation	0.25	330.00	82.50
08/02/2014	Preparation	Hearing preparation	1	330.00	330.00
09/02/2014	Preparation	Hearing preparation	1	330.00	330.00
10/02/2014	Preparation	Hearing preparation	3.5	330.00	1,155.00
11/02/2014	Preparation	Hearing preparation	3	330.00	990.00
12/02/2014	Preparation	Hearing preparation	1.75	330.00	577.50
13/02/2014	Preparation	Hearing preparation	4	330.00	1,320.00
17/02/2014	Preparation	Hearing preparation	1.5	330.00	495.00
18/02/2014	Preparation	Hearing preparation	3.75	330.00	1,237.50
19/02/2014	Preparation	Hearing preparation with counsel	3	330.00	990.00
20/02/2014	Preparation	Prep/Monitor hearing	1.5	330.00	495.00
20/02/2014	Attendance	Attend Oral Hearing	2.75	330.00	907.50
21/02/2014	Preparation	Prep/Monitor hearing	0.75	330.00	247.50
21/02/2014	Attendance	Attend Oral Hearing	3	330.00	990.00
24/02/2014	Preparation	Prep for Hearing	1.5	330.00	495.00
24/02/2014	Attendance	Monitor Oral Hearing	2	330.00	660.00
25/02/2014	Preparation	Monitor hearing	2	330.00	660.00
25/02/2014	Attendance	Monitor Oral Hearing	2	330.00	660.00
26/02/2014	Preparation	Review Undertaking	0.5	330.00	165.00
			<b>Subtotal</b>		
Billing Inquiries Rachel Chua 416-348-9917 x30 rchua@elenchus.ca			<b>HST#861367431</b>		
			<b>Total</b>		



34 King St East  
6th Floor  
Toronto, Ontario  
M5C 2X8

# Invoice

Date	Invoice #
28/02/2014	2014057

Invoice To
APPrO 25 Adelaide St. East Suite 1602 Toronto, ON M5C 3A1 Attn: Karla Martinez

P.O. No.	Terms
	Net 30

Project					
EB-2012-0459 EGD 2014 IRM					
Date	Item	Description	Hours	Rate	Amount
26/02/2014	Attendance	Monitor Oral Hearing	0.5	330.00	165.00
27/02/2014	Attendance	Attend Oral Hearing	5.5	330.00	1,815.00
28/02/2014	Attendance	Attend Oral Hearing	4.5	330.00	1,485.00
		Subtotal			23,430.00
28/02/2014	Client Costs	Train tickets for Feb 3 - 6, 2014 London-Toronto-London	1	222.72	222.72
28/02/2014		Hotel accommodation for Feb 3 and 4, 2014	1	415.28	415.28
28/02/2014		Hotel accommodation for Feb 5, 2014	1	230.84	230.84
28/02/2014		Mileage for Feb 3, 2014, 14 km @ \$0.40	1	5.60	5.60
28/02/2014		Mileage for Feb 6, 2014, 14 km @ \$0.40	1	5.60	5.60
28/02/2014		Train tickets for Feb 19, 2014 London-Toronto-London	1	175.14	175.14
28/02/2014		Mileage for Feb 19, 2014 28 km @ \$0.40	1	11.20	11.20
28/02/2014		Hotel accommodation for Feb 26 & 27, 2014	1	499.26	499.26
28/02/2014		Mileage for Feb 26, 2014	1	5.60	5.60
28/02/2014		Taxi for Feb 28, 2014	1	18.00	18.00
		HST on Sales		13.00%	1,589.24 3,045.90
				<b>Subtotal</b>	\$25,019.24
Billing Inquiries Rachel Chua 416-348-9917 x30 rchua@elenchus.ca				<b>HST#861367431</b>	\$3,045.90
				<b>Total</b>	\$28,065.14

**LONDON - TORONTO**, Monday Feb 3, 2014[Modify this trip](#)Departs: **06:25 AM**Arrives: **08:35 AM**

Train :82

Class: **Business****FARE SUMMARY**

John Wolnik (Adult)

\$91.53

Fare: \$81.00 G.S.T./H.S.T.: \$10.53 P.S.T.: \$0.00

**TOTAL CAD\$: \$91.53****REFUNDS AND EXCHANGES**[Itinerary](#) [Fare Plan](#) [Refund/Exchange Conditions](#)**TORONTO - LONDON**, Thursday Feb 6, 2014[Modify this trip](#)Departs: **17:30 PM**Arrives: **19:55 PM**

Train :75

Class: **Business Plus****FARE SUMMARY**

John Wolnik (Adult)

\$131.19

Fare: \$116.10 G.S.T./H.S.T.: \$15.09 P.S.T.: \$0.00

**TOTAL CAD\$: \$131.19**

Feb 3 - 6  
London - Toronto  
- London  
\$ 91.53  
+ \$ 131.19  

---

\$ 222.72

Regular Fore Economy Equivalent

**LONDON - TORONTO**, Monday Feb 3, 2014[Modify this trip](#)Departs: **06:25 AM**Arrives: **08:35 AM**

Train :82

Class: **Economy Plus****TORONTO - LONDON**, Wednesday Feb 5, 2014[Modify this trip](#)Departs: **17:30 PM**Arrives: **19:55 PM**

Train :75

Class: **Economy Plus****FARE DETAILS**[Shop for Fares](#)

Passenger 1 (Adult)

\$169.50

Fare: \$150.00 G.S.T./H.S.T.: \$19.50 P.S.T.: \$0.00

**TOTAL CAD\$: \$169.50**

# CAMBRIDGE SUITES HOTEL

15 Richmond Street East  
Toronto, Ontario, Canada M5C 1N2  
(416) 368-1990 Fax: (416) 605-3751 Toll Free 1 800 463-1990  
www.cambridgesuites.com

Guest Name: John Wolnik

Room Number: 1010

Folio Number: R50740 1

Group Number

No. of Guests: 2

Rate: 179.00

C/O Clerk:

CC No.

CL #

Arrival: 02/03/14 Time: 04 26 PM Departure: 02/05/14 Time: 01 42 14 Status: FOL

Date	Ref #	Charge Type	Description	Charges	Credits
02/03/14	1010	ROOM CHARGE		\$179.00	
02/03/14	1010	DESTINATION MARKETING FEE	DESTINATION MARKETING PROG	\$5.37	
02/03/14	1010	ROOM HST	ROOM HST	\$23.27	
02/04/14	1010	ROOM CHARGE		\$179.00	
02/04/14	1010	DESTINATION MARKETING FEE	DESTINATION MARKETING PROG	\$5.37	
02/04/14	1010	ROOM HST	ROOM HST	\$23.27	

Folio Balance: \$415.28

Feb 3 & 4  
2014

CC No.

CL #

Date	Ref #	Charge Type	Description	Charges	Credits
02/05/14	1703	ROOM CHARGE		\$199.00	
02/05/14	1703	DESTINATION MARKETING FEE	DESTINATION MARKETING PROG	\$5.87	
02/05/14	1703	ROOM HST	ROOM HST	\$25.87	

Folio Balance: \$230.84

Feb 5, 2014

**ITINERARY / RECEIPT - NOT VALID FOR TRAVEL**

Thank you for choosing  
VIA Rail Canada

**BOOKING CONFIRMATION: BYF900**

**JOHN WOLNIK, VIA PRÉFÉRENCE. 81\*\*\*25**

**IMPORTANT - AN E-BOARDING PASS HAS BEEN ISSUED FOR EACH SEGMENT OF THIS TRIP AND HAS BEEN SENT IN A SEPARATE E-MAIL. Please bring all e-boarding passes on your trip and review this confirmation carefully as it includes some important information about travelling with us.**

**ITINERARY # 1**

**TRAIN 82 | info**

From: LONDON Wed. Feb 19, 2014      Departure: 06:25 AM  
To: TORONTO Wed. Feb 19, 2014      Arrival: 08:35 AM  
Class: Business Plus      Car : 1 Seat : 13C Aisle  
Remarks: Operated by: VIA Rail Canada.

**ITINERARY # 2**

**TRAIN 75 | info**

From: TORONTO Wed. Feb 19, 2014      Departure: 17:30 PM  
To: LONDON Wed. Feb 19, 2014      Arrival: 19:55 PM  
Class: Business Plus      Car : 1 Seat : 9A Window  
Remarks: Operated by: VIA Rail Canada.

Rail pass Details	
Owner:	John Wolnik
Serial number:	120220146288
Rail pass type:	BIZPAK Rail Pass / BIZOCTLJ
Valid in this class only:	Business
Tickets must be booked in this fare only:	Regular fare
Zone of validity:	TORONTO, ON - LONDON, ON
Period of validity:	180 Days
Dates of validity:	Sunday Feb 16, 2014 to Thursday Aug 14, 2014
Initial number of credits:	6
Remaining number of credits:	6
Remarks:	- Subject to the conditions & restrictions - specified at <a href="http://www.viarail.ca/bizpak">www.viarail.ca/bizpak</a> - Non-transferrable.
Endorsement:	REFUNDS: \$50 SVC CHG REMB: FRAIS SVC 50\$
Payment:	PAYMENT 4500*****1512 - authorization # 070788
Transaction date:	02/12/2014
Price:	\$465.00
GST/HST:	\$60.45
PST:	\$0.00
Total:	\$525.45

Total Price for 6 one-way trips (w/o HST)      \$465.00

	ONE WAY	ROUND TRIP
Unit price	\$77.50	\$155.00
HST	\$10.07	\$20.14
<b>TOTAL Price</b>	<b>\$87.57</b>	<b>\$175.14</b>

Feb 19, 2014

Return tickets

London ⇌ Toronto

**REGULAR FARE EQUIVALENT**

**LONDON - TORONTO**, Wednesday Feb 19, 2014      > Modify this trip

Departs: 06:25 AM      Arrives: 08:35 AM      Train : 82  
Class: Economy Plus

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**TORONTO - LONDON**, Wednesday Feb 19, 2014      > Modify this trip

Departs: 17:30 PM      Arrives: 19:55 PM      Train : 75  
Class: Economy Plus

**FARE DETAILS**      [Shop for Fares](#)

Passenger 1 (Adult)      \$169.50

Fare: \$150.00    G.S.T./H.S.T.: \$19.50    P.S.T.: \$0.00    **TOTAL CAD\$: \$169.50**

INTERCONTINENTAL  
HOTELS & RESORTS

INFORMATION INVOICE

Membership No. : PC 749073863  
A/R Number :  
Group Code :  
Company Name : Cpsa Canadian Pro Sales Ass

Mr John Wolnik  
83 Guildford Cres  
London ON N6J 3Y3  
Canada

Room No. : 2119  
Confirmation No : 7543041  
Arrival : 02-26-14  
Departure : 02-28-14  
Page No : 1 of 1  
Folio No :  
Cashier No : 257  
HST Reg No : 803103712

Date	Text	Reference	Charges	Credits
02-26-14	*Accommodation			
02-26-14	Destination Fee @ 2.65%		247.20	
02-26-14	Dt HST (13%)		6.56	
02-26-14	HST 13% on Rooms		0.85	
02-27-14	*Accommodation		32.14	
02-27-14	Destination Fee @ 2.65%		183.20	
02-27-14	Dt HST (13%)		4.86	
02-27-14	HST 13% on Rooms		0.63	
02-27-14	VINa		23.92	
				499.26
		<b>Total</b>	<b>499.26</b>	<b>499.26</b>
	0.00 CAD			
	0.00			
	Harmonized Sales Tax			
		<b>Balance</b>	<b>0.00 CAD</b>	

Hotel

Feb 26 & 27,  
2014

**BLUE & WHITE**  
Operated by 2339468 Ontario Ltd  
519-432-2222 / 519-432-TAXI

Date: Feb 28 Time: \_\_\_\_\_  
Account #: \_\_\_\_\_ Fare: 18.00  
Account Holder: \_\_\_\_\_  
Account Phone #: \_\_\_\_\_  
Pick Up: \_\_\_\_\_  
Destination: \_\_\_\_\_  
Car #: \_\_\_\_\_ Driver: \_\_\_\_\_ HST #: \_\_\_\_\_  
Passenger Name: \_\_\_\_\_  
Authorized Signature: *[Signature]*

Taxi



34 King St East  
6th Floor  
Toronto, Ontario  
M5C 2X8

# Invoice

Date	Invoice #
31/01/2014	2014012

Invoice To
APPrO 25 Adelaide St. East Suite 1602 Toronto, ON M5C 3A1 Attn: Karla Martinez

P.O. No.	Terms
	Net 30

Project					
EB-2012-0459 EGD 2014 IRM					
Date	Item	Description	Hours	Rate	Amount
06/01/2014	Respond to IRs	Time for John Todd and Mike Roger Reviewing draft responses to IRs on Elenchus' expert evidence and conference call	1.25	250.00	312.50
06/01/2014	Analysis	IR Responses.	1	400.00	400.00
08/01/2014	Analysis	Drafting possible questions for Technical Conference	1	250.00	250.00
08/01/2014	Analysis	Analysis in IR responses	0.5	400.00	200.00
09/01/2014	Analysis	IR responses	0.25	400.00	100.00
13/01/2014	Analysis	Responding to questions on issues for technical conference	0.5	250.00	125.00
21/01/2014	Analysis	Preparing document for Settlement Conference	0.5	250.00	125.00
24/01/2014	Analysis	Commenting on Settlement Conference issues with John W. HST on Sales	0.75	250.00	187.50
				13.00%	221.00
				<b>Subtotal</b>	\$1,700.00
Billing Inquiries Rachel Chua 416-348-9917 x30 rchua@elenchus.ca				<b>HST#861367431</b>	\$221.00
				<b>Total</b>	\$1,921.00



34 King St East  
6th Floor  
Toronto, Ontario  
M5C 2X8

# Invoice

Date	Invoice #
31/01/2014	2014024

Invoice To
APPrO 25 Adelaide St. East Suite 1602 Toronto, ON M5C 3A1 Attn: Karla Martinez

P.O. No.	Terms
	Net 30

Project					
EB-2012-0459 EGD 2014 IRM					
Date	Item	Description	Hours	Rate	Amount
02/01/2014	Preparation	Review system expansion guidelines wrt cost allocation	4	330.00	1,320.00
03/01/2014	Preparation	Review IRs	1.5	330.00	495.00
06/01/2014	Preparation	Prep for tech conference	5.5	330.00	1,815.00
07/01/2014	Preparation	Prep for tech conference	5.75	330.00	1,897.50
09/01/2014	Preparation	Prep for tech conference	4.5	330.00	1,485.00
10/01/2014	Preparation	Prep for tech conference	0.75	330.00	247.50
13/01/2014	Preparation	Prep for tech conference	3.25	330.00	1,072.50
16/01/2014	Attendance	Attend tech conference	5.5	330.00	1,815.00
17/01/2014	Attendance	Attend tech conference	2.5	330.00	825.00
20/01/2014	Attendance	Attend tech conference	2.5	330.00	825.00
21/01/2014	Preparation	Preparation for Settlement	1	330.00	330.00
23/01/2014	Preparation	Preparation for Settlement	0.25	330.00	82.50
24/01/2014	Preparation	Preparation for Settlement	5.5	330.00	1,815.00
27/01/2014	Attendance	Attend Settlement Conference	5.75	330.00	1,897.50
28/01/2014	Attendance	Attend Settlement Conference	4	330.00	1,320.00
29/01/2014	Attendance	Attend Settlement Conference	6	330.00	1,980.00
30/01/2014	Attendance	Attend Settlement Conference	6.5	330.00	2,145.00
31/01/2014	Attendance	Attend Settlement Conference	3.5	330.00	1,155.00
		Subtotal			22,522.50
31/01/2014	Client Costs	Train tickets London-Toronto-London, Jan 16-17, 2014 for John Wolnik	1	197.30	197.30
				<b>Subtotal</b>	
Billing Inquiries Rachel Chua 416-348-9917 x30 rchua@elenchus.ca				<b>HST#861367431</b>	
				<b>Total</b>	





34 King St East  
6th Floor  
Toronto, Ontario  
M5C 2X8

# Invoice

Date	Invoice #
31/01/2014	2014024

Invoice To
APPrO 25 Adelaide St. East Suite 1602 Toronto, ON M5C 3A1 Attn: Karla Martinez

P.O. No.	Terms
	Net 30

Project					
EB-2012-0459 EGD 2014 IRM					
Date	Item	Description	Hours	Rate	Amount
31/01/2014		Hotel for Jan 16, 2014 for John Wolnik	1	203.23	203.23
31/01/2014		Mileage 28 km @ \$0.40 for Jan 16-17, 2014 for John Wolnik	1	11.20	11.20
31/01/2014		Parking on Jan 20, 2014 for John Wolnik	1	15.00	15.00
31/01/2014		Mileage 406 km @ \$0.40 for Jan 20, 2014 for John Wolnik	1	162.40	162.40
31/01/2014		Train tickets London-Toronto-London Jan 27-29, 2014 for John Wolnik	1	207.47	207.47
31/01/2014		Hotel for Jan 27-28, 2014, John Wolnik	1	393.24	393.24
31/01/2014		Cab fare for Jan 27, 2014, John Wolnik	1	20.00	20.00
31/01/2014		Cab fare for Jan 29, 2014, John Wolnik	1	20.00	20.00
31/01/2014		Train tickets London-Toronto-London, Jan 30-31, 2014 for John Wolnik	1	414.94	414.94
31/01/2014		Mileage 56 km @ \$0.40 for Jan 30-31, 2014 for John Wolnik	1	22.40	22.40
		HST on Sales		13.00%	1,667.18 2,927.93
				<b>Subtotal</b>	\$24,189.68
				<b>HST#861367431</b>	\$2,927.93
				<b>Total</b>	\$27,117.61

Billing Inquiries  
Rachel Chua  
416-348-9917 x30  
rchua@elenchus.ca

**TORONTO - LONDON, Friday Jan 17, 2014** > Modify this trip

Departs: 16:35 PM Arrives: 18:47 PM Train : 83  
Class: Business Plus

**FARE DETAILS** [Shop for Fares](#)

Passenger 1 (Adult) \$131.19

Fare: \$116.10 G.S.T./H.S.T.: \$15.09 P.S.T.: \$0.00 **TOTAL CAD\$: \$131.19**  
[Refund/Exchange Conditions](#)

**LONDON - TORONTO, Thursday Jan 16, 2014** > Modify this trip

Departs: 06:25 AM Arrives: 08:35 AM Train : 02  
Class: Business

**FARE DETAILS** [Shop for Fares](#)

Passenger 1 (Adult) \$66.11

Fare: \$58.50 G.S.T./H.S.T.: \$7.61 P.S.T.: \$0.00 **TOTAL CAD\$: \$66.11**  
[Refund/Exchange Conditions](#)

REGULAR FARE ECONOMY

**LONDON - TORONTO, Thursday Jan 16, 2014** > Modify this trip

Departs: 06:25 AM Arrives: 08:35 AM Train : 82  
Class: Economy Plus

**TORONTO - LONDON, Friday Jan 17, 2014** > Modify this trip

Departs: 17:30 PM Arrives: 19:55 PM Train : 81  
Class: Economy Plus

**FARE DETAILS** [Shop for Fares](#)

Passenger 1 (Adult) \$169.50

Fare: \$150.00 G.S.T./H.S.T.: \$19.50 P.S.T.: \$0.00 **TOTAL CAD\$: \$169.50**

**INTERCONTINENTAL**  
TORONTO - LONDON

**INFORMATION INVOICE**

Membership No. : PC	749073863	Room No. : 1615
A/R Number :		Confirmation No. : 7608382
Group Code :		Arrival : 01-16-14
Company Name : Cpsa Canadian Pro Sales Ass		Departure : 01-17-14
		Page No. : 1 of 1
Mr John Woinik		Folio No. :
83 Guildford Cres		Cashier No. : 297
London ON N6J 3Y3		HST Reg No. : 803103712
Canada		

Date	Text	Reference	Charges	Credits
01-16-14	*Accommodation		175.20	
01-16-14	Destination Fee @ 2.66%		4.65	
01-16-14	DF HST (13%)		0.60	
01-16-14	HST 13% on Rooms		22.78	
01-16-14	Vat			203.23
		<b>Total</b>	<b>203.23</b>	<b>203.23</b>
	0.00 CAD			
	0.00			
	Harmonized Sales Tax	<b>Balance</b>	<b>0.00 CAD</b>	

NORTH YORK  
CIVIC CENTRE  
VINCIPARK

Terminal#:11 Cashier#:1  
1/20/2014 9:50 AM  
1/20/2014 2:28 PM -- 04:38  
68785866 / #080476  
RATE 1 : \$ 15.00  
TOTAL : \$ 15.00  
CASH : \$ 15.00

THANK YOU  
GST#888908068RT0001  
PST#39386503

TECH. CONFERENCE  
EB-2012-0459

**LONDON - TORONTO, Monday Jan 27, 2014**[➤ Modify this trip](#)Departs: **06:25 AM**Arrives: **08:35 AM**Train :**82**Class: **Economy Plus****FARE DETAILS**[Shop for Fares](#)

Passenger 1 (Adult)

\$76.28

Fare: \$67.50 G.S.T./H.S.T.: \$8.78 P.S.T.: \$0.00

**TOTAL CAD\$: \$76.28**[+ Refund/Exchange Conditions](#)**TORONTO - LONDON, Wednesday Jan 29, 2014**[➤ Modify this trip](#)Departs: **17:30 PM**Arrives: **19:55 PM**Train :**75**Class: **Business Plus****FARE SUMMARY**

John Wolnik (Adult)

\$131.19

Fare: \$116.10 G.S.T./H.S.T.: \$15.09 P.S.T.: \$0.00

**TOTAL CAD\$: \$131.19**

Regular Fore Economy Equivalent

**LONDON - TORONTO, Monday Jan 27, 2014**[➤ Modify this trip](#)Departs: **06:25 AM**Arrives: **08:35 AM**Train :**82**Class: **Economy Plus****TORONTO - LONDON, Wednesday Jan 29, 2014**[➤ Modify this trip](#)Departs: **17:30 PM**Arrives: **19:55 PM**Train :**75**Class: **Economy Plus****FARE DETAILS**[Shop for Fares](#)

Passenger 1 (Adult)

\$169.50

Fare: \$150.00 G.S.T./H.S.T.: \$19.50 P.S.T.: \$0.00

**TOTAL CAD\$: \$169.50****REFUNDS AND EXCHANGES**

Client:

CC No:

Room:

Date	Ref #	Charge Type	Description	Charges	Credits
01/27/14	1305	ROOM CHARGE		\$160.00	} 164.50
01/27/14	1305A	DESTINATION MARKETING FEE	DESTINATION MARKETING PROGI	\$4.50	
01/27/14	1305E	ROOM HST	ROOM HST	\$20.00	} 154.37
01/28/14	1305	ROOM CHARGE		\$179.00	
01/28/14	1305E	DESTINATION MARKETING FEE	DESTINATION MARKETING PROGI	\$5.37	
01/28/14	1305E	ROOM HST	ROOM HST	\$23.27	
01/28/14	406773	RESTAURANT PORTICO	Rest. Portico/V1Resl	\$30.51	
				Folio Balance:	\$423.75

CAMBRIDGE SUITES HOTEL

Jan 27-28, 2014

# BLUE & WHITE

Operated by 2329466 Ontario Inc.

519-432-2222 / 519-432-TAXI



Date: Jan 29, 2014 Time: 1:30 PM  
Account #: \_\_\_\_\_ Fare: 17.20 / 2.30 HST  
Account Holder: \_\_\_\_\_  
Account Phone #: \_\_\_\_\_  
Pick Up: \_\_\_\_\_  
Destination: \_\_\_\_\_  
Car #: 334 Driver: [Signature] HST #: \_\_\_\_\_  
Passenger Name: \_\_\_\_\_  
Authorized Signature: \_\_\_\_\_

**U-NEED-A CAB LIMITED**  
Telephone: (519) 438-2121  
AUTHORIZED CHARGE

Firm: RB-2120457  
Dept. \_\_\_\_\_  
Signature \_\_\_\_\_  
From \_\_\_\_\_  
To: La Rail  
Amount: 00.00  
Time \_\_\_\_\_ Date: Jan 27/14  
Cab No. \_\_\_\_\_ Driver: [Signature]  
HST # 105443196 (HST included)

Jan 29, 2014

Jan 27, 2014

**TORONTO - LONDON**, Thursday Jan 30, 2014 [> Modify this trip](#)

Departs: **17:30 PM** Arrives: **19:55 PM** Train : **75**  
 Class: **Economy Plus**

**FARE DETAILS** [Shop for Fares](#)

Passenger 1 (Adult) ..... \$76.28

Fare: \$67.50 G.S.T./H.S.T.: \$8.78 P.S.T.: \$0.00 **TOTAL CAD\$: \$76.28**  
[+ Refund/Exchange Conditions](#)

**LONDON - TORONTO**, Thursday Jan 30, 2014 [> Modify this trip](#)

Departs: **06:25 AM** Arrives: **08:35 AM** Train : **82**  
 Class: **Economy Plus**

**FARE DETAILS** [Shop for Fares](#)

Passenger 1 (Adult) ..... \$76.28

Fare: \$67.50 G.S.T./H.S.T.: \$8.78 P.S.T.: \$0.00 **TOTAL CAD\$: \$76.28**  
[+ Refund/Exchange Conditions](#)

REGULAR FARE ECONOMY

**LONDON - TORONTO**, Thursday Jan 30, 2014 [> Modify this trip](#)

Departs: **06:25 AM** Arrives: **08:35 AM** Train : **82**  
 Class: **Economy Plus**

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**TORONTO - LONDON**, Thursday Jan 30, 2014 [> Modify this trip](#)

Departs: **17:30 PM** Arrives: **19:55 PM** Train : **75**  
 Class: **Economy Plus**

**FARE DETAILS** [Shop for Fares](#)

Passenger 1 (Adult) ..... \$152.55

Fare: \$135.00 G.S.T./H.S.T.: \$17.55 P.S.T.: \$0.00 **TOTAL CAD\$: \$152.55**  
[+ Refund/Exchange Conditions](#)

**LONDON - TORONTO**, Friday Jan 31, 2014 > Modify this trip

Departs: **06:25 AM** Arrives: **08:35 AM** Train :**82**  
 Class: **Business Plus**

**FARE DETAILS** **Shop for Fares**

Passenger 1 (Adult) \$131.19

---

Fare: \$116.10 G.S.T./H.S.T.: \$15.09 P.S.T.: \$0.00 **TOTAL CAD\$: \$131.19**  
☒ [Refund/Exchange Conditions](#)

**TORONTO - LONDON**, Friday Jan 31, 2014

Departs: **16:35 PM** Arrives: **18:47 PM** Train :**83**  
 Class: **Business Plus**

**FARE DETAILS**

☒ John Wolnik (Adult) \$131.19

---

Fare: \$116.10 G.S.T./H.S.T.: \$15.09 P.S.T.: \$0.00 **TOTAL CAD\$: \$131.19**

**TAX INFORMATION**  
 Taxable fare: \$116.10  
 G.S.T./H.S.T. number: 105521785RT001

REGULAR FARE ECONOMY

**LONDON - TORONTO**, Friday Jan 31, 2014 > Modify this trip

Departs: **06:25 AM** Arrives: **08:35 AM** Train :**82**  
 Class: **Economy Plus**

---

**TORONTO - LONDON**, Friday Jan 31, 2014 > Modify this trip

Departs: **16:35 PM** Arrives: **18:47 PM** Train :**83**  
 Class: **Economy Plus**

**FARE DETAILS** **Shop for Fares**

Passenger 1 (Adult) \$152.55

---

Fare: \$135.00 G.S.T./H.S.T.: \$17.55 P.S.T.: \$0.00 **TOTAL CAD\$: \$152.55**  
☒ [Refund/Exchange Conditions](#)





34 King St East  
6th Floor  
Toronto, Ontario  
M5C 2X8

# Invoice

Date	Invoice #
31/12/2013	2013442

Invoice To
APPrO 25 Adelaide St. East Suite 1602 Toronto, ON M5C 3A1 Attn: Karla Martinez

P.O. No.	Terms
EB-2012-0459	Net 30

Project					
EGD 2014 IRM					
Date	Item	Description	Hours	Rate	Amount
03/12/2013	Analysis	Time for John Todd and Mike Roger			
04/12/2013	Evidence	Revising evidence	0.5	400.00	200.00
09/12/2013	Meeting	Conference call	1.75	250.00	437.50
09/12/2013	Evidence	Revising draft evidence	1	400.00	400.00
10/12/2013	Evidence	Revising evidence	5	250.00	1,250.00
12/12/2013	Preparation	Clerical support	0.5	250.00	125.00
12/12/2013	Evidence	Reviewing Enbridge IR responses and revising draft evidence	1	75.00	75.00
			3.5	250.00	875.00
13/12/2013	Meeting	Evidence	1.25	400.00	500.00
13/12/2013	Evidence	Drafting Elenchus evidence	3.25	250.00	812.50
15/12/2013	Analysis		1.75	400.00	700.00
16/12/2013	Analysis	Evidence and phone calls.	3.25	400.00	1,300.00
16/12/2013	Evidence	Revising Elenchus evidence	5.25	250.00	1,312.50
17/12/2013	Analysis		4.75	400.00	1,900.00
17/12/2013	Evidence	Revising Elenchus evidence	1.5	250.00	375.00
18/12/2013	Analysis	Evidence	3.25	400.00	1,300.00
18/12/2013	Evidence	Reviewing revised evidence and conference call	1.75	250.00	437.50
		HST on Sales		13.00%	1,560.00
				<b>Subtotal</b>	\$12,000.00
Billing Inquiries Rachel Chua 416-348-9917 x30 rchua@elenchus.ca				<b>HST#861367431</b>	\$1,560.00
				<b>Total</b>	\$13,560.00



34 King St East  
6th Floor  
Toronto, Ontario  
M5C 2X8

# Invoice

Date	Invoice #
31/12/2013	2013449

Invoice To
APPrO 25 Adelaide St. East Suite 1602 Toronto, ON M5C 3A1 Attn: Karla Martinez

P.O. No.	Terms
	Net 30

Project					
EB-2012-0459 EGD 2014 IRM					
Date	Item	Description	Hours	Rate	Amount
04/12/2013	Preparation	Review Cost Allocation material	0.5	330.00	165.00
05/12/2013	Preparation	Review Cost Allocation material	1	330.00	330.00
09/12/2013	Preparation	Discussion with counsel on next steps, information search for consultant	2	330.00	660.00
12/12/2013	Preparation	Review IR response	4.75	330.00	1,567.50
13/12/2013	Preparation	Review IR response	2.25	330.00	742.50
14/12/2013	Preparation	Provide reference to CA consultant	0.5	330.00	165.00
15/12/2013	Preparation	Review CA material	5	330.00	1,650.00
16/12/2013	Preparation	Discussion with counsel and review CA report	5	330.00	1,650.00
17/12/2013	Preparation	Discussion with counsel and review CA report	2.5	330.00	825.00
23/12/2013	Preparation	Review updated evidence	3	330.00	990.00
27/12/2013	Preparation	Review EGD IRs	0.25	330.00	82.50
30/12/2013	Preparation	IR responses	5	330.00	1,650.00
31/12/2013	Preparation	IR responses	1	330.00	330.00
		Subtotal			10,807.50
		HST on Sales		13.00%	1,404.98
			<b>Subtotal</b>		\$10,807.50
Billing Inquiries Rachel Chua 416-348-9917 x30 rchua@elenchus.ca			<b>HST#861367431</b>		\$1,404.98
			<b>Total</b>		\$12,212.48



34 King St East  
6th Floor  
Toronto, Ontario  
M5C 2X8

# Invoice

Date	Invoice #
30/11/2013	2013409

Invoice To
APPrO 25 Adelaide St. East Suite 1602 Toronto, ON M5C 3A1 Attn: Karla Martinez

P.O. No.	Terms
	Net 30

Project					
EB-2012-0459 EGD 2014 IRM					
Date	Item	Description	Hours	Rate	Amount
		Time for Mike Roger and John Todd			
01/11/2013	Draft IRs	Revising draft IRs	1	250.00	250.00
11/11/2013	Draft IRs	Reviewing IRs	0.5	250.00	125.00
12/11/2013	Analysis	IRs	0.5	400.00	200.00
14/11/2013	Evidence	Starting to draft Elenchus evidence	2	250.00	500.00
15/11/2013	Evidence	Evidence drafting	1	250.00	250.00
27/11/2013	Analysis	Reviewing updated Enbridge evidence	0.75	250.00	187.50
		HST on Sales		13.00%	196.63



34 King St East  
6th Floor  
Toronto, Ontario  
M5C 2X8

# Invoice

Date	Invoice #
30/11/2013	2013423

Invoice To
APPrO 25 Adelaide St. East Suite 1602 Toronto, ON M5C 3A1 Attn: Karla Martinez

P.O. No.	Terms
	Net 30

Project					
EB-2012-0459 EGD 2014 IRM					
Date	Item	Description	Hours	Rate	Amount
01/11/2013	Preparation	Prepare IRs	1	330.00	330.00
07/11/2013	Preparation	Prepare IRs	2	330.00	660.00
08/11/2013	Preparation	Prepare IRs	0.5	330.00	165.00
09/11/2013	Preparation	Prepare IRs	1.5	330.00	495.00
10/11/2013	Preparation	Prepare IRs	2	330.00	660.00
11/11/2013	Preparation	Prepare IRs	4.5	330.00	1,485.00
11/11/2013	Preparation	Review SRC issue	1.25	330.00	412.50
26/11/2013	Preparation	Review updated evidence	2.25	330.00	742.50
29/11/2013	Preparation	Correspondence and discussion with counsel	0.75	330.00	247.50
		HST on Sales		13.00%	675.68
				<b>Subtotal</b>	\$5,197.50
Billing Inquiries Rachel Chua 416-348-9917 x30 rchua@elenchus.ca				<b>HST#861367431</b>	\$675.68
				<b>Total</b>	\$5,873.18



34 King St East  
6th Floor  
Toronto, Ontario  
M5C 2X8

# Invoice

Date	Invoice #
31/10/2013	2013376

Invoice To
APPrO 25 Adelaide St. East Suite 1602 Toronto, ON M5C 3A1 Attn: Karla Martinez

P.O. No.	Terms
	Net 30

Project					
EB-2012-0459 EGD 2014 IRM					
Date	Item	Description	Hours	Rate	Amount
01/10/2013	Preparation	Meeting on cost allocation	3.25	330.00	1,072.50
03/10/2013	Preparation	Correspondence	0.5	330.00	165.00
04/10/2013	Preparation	Correspondence	1	330.00	330.00
07/10/2013	Preparation	Review cost allocation material	2	330.00	660.00
08/10/2013	Preparation	Prepare IRs	1	330.00	330.00
09/10/2013	Preparation	Meeting with consultant	2	330.00	660.00
11/10/2013	Preparation	Overview presentation by EGD	4.5	330.00	1,485.00
15/10/2013	Preparation	Review application	2.5	330.00	825.00
17/10/2013	Preparation	Review cost allocation material	0.5	330.00	165.00
21/10/2013	Preparation	Review application and IRs	5.25	330.00	1,732.50
22/10/2013	Preparation	Review application and IRs	2	330.00	660.00
23/10/2013	Preparation	Review application and IRs	4.75	330.00	1,567.50
24/10/2013	Preparation	Review application and IRs	0.75	330.00	247.50
25/10/2013	Preparation	Review issues	2	330.00	660.00
29/10/2013	Preparation	Review application and IRs	2	330.00	660.00
30/10/2013	Preparation	Review application and IRs	4.5	330.00	1,485.00
31/10/2013	Preparation	Review application and IRs	5.5	330.00	1,815.00
		Subtotal			14,520.00
	Client Costs				
31/10/2013		Train tickets for Oct 1, 2013	1	243.06	243.06
31/10/2013		Parking on Oct 1, 2013	1	16.00	16.00
31/10/2013		Mileage 14km @ \$0.40	1	5.60	5.60
					264.66
		HST on Sales		13.00%	1,887.60
				<b>Subtotal</b>	\$14,784.66
Billing Inquiries Rachel Chua 416-348-9917 x30 rchua@elenchus.ca				<b>HST#861367431</b>	\$1,887.60
				<b>Total</b>	\$16,672.26

**LONDON - TORONTO, Tuesday Oct 1, 2013** ➤ Modify this trip

Departs: **11:00 AM** Arrives: **13:11 PM** Train : **72**  
 Class: **Business**

**FARE SUMMARY**

John Wolnik (Adult) \$111.87

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Fare: \$99.00 G.S.T./H.S.T.: \$12.87 P.S.T.: \$0.00 **TOTAL CAD\$: \$111.87**

**TORONTO - LONDON, Tuesday Oct 1, 2013** ➤ Modify this trip

Departs: **17:30 PM** Arrives: **19:55 PM** Train : **75**  
 Class: **Business Plus**

**FARE DETAILS** Shop for Fares

Passenger 1 (Adult) \$131.19

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Fare: \$116.10 G.S.T./H.S.T.: \$15.09 P.S.T.: \$0.00 **TOTAL CAD\$: \$131.19**

[Refund/Exchange Conditions](#)

Full Fare Economy Equivalent

**LONDON - TORONTO, Tuesday Oct 1, 2013** ➤ Modify this trip

Departs: **11:00 AM** Arrives: **13:11 PM** Train : **72**  
 Class: **Economy Plus**

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**TORONTO - LONDON, Tuesday Oct 1, 2013** ➤ Modify this trip

Departs: **17:30 PM** Arrives: **19:55 PM** Train : **75**  
 Class: **Economy Plus**

**FARE DETAILS** Shop for Fares

Passenger 1 (Adult) \$169.50

---

Fare: \$150.00 G.S.T./H.S.T.: \$19.50 P.S.T.: \$0.00 **TOTAL CAD\$: \$169.50**

<p>PLACE ON DASH THIS SIDE UP</p> <p><b>Imperial Parking Canada</b></p> <p>LOT 59 / 196 York St.</p> <p><b>EXPIRES</b></p> <p><b>02 OCT 13</b></p> <p><b>06:00</b></p> <p>PAID Cnd \$ 16.00C</p> <p>ENTRY TIME 01 OCT 13 10:43</p> <p>14156 544612*****4212</p> <p>PLACE ON DASH THIS SIDE UP</p>	<p><b>PROOF OF PURCHASE</b></p> <p><b>EXPIRES</b></p> <p><b>02 OCT 13</b></p> <p><b>06:00</b></p> <p>PAID Cnd \$ 16.00C</p> <p><b>RECEIPT</b></p>
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34 King St East  
6th Floor  
Toronto, Ontario  
M5C 2X8

# Invoice

Date	Invoice #
31/10/2013	2013380

Invoice To
APPrO 25 Adelaide St. East Suite 1602 Toronto, ON M5C 3A1 Attn: Karla Martinez

P.O. No.	Terms
	Net 30

Project					
EB-2012-0459 EGD 2014 IRM					
Date	Item	Description	Hours	Rate	Amount
		Time for John Todd and Michael Roger			
25/09/2013	Analysis	Reviewing Enbridge evidence on cost allocation, rate design and rate base	1	250.00	250.00
30/09/2013	Analysis	Reviewing evidence	1	250.00	250.00
01/10/2013	Meeting	Brainstorming session with John Wolnik on Cost Allocation issues	3	250.00	750.00
01/10/2013	Meeting	Development of cost allocation issues to address with J. Wolnik	3	400.00	1,200.00
02/10/2013	Analysis	Documenting possible Cost Allocation changes	2.5	250.00	625.00
03/10/2013	Analysis	Documenting possible changes to Enbridge's cost allocation methodology	1	250.00	250.00
04/10/2013	Analysis	Finalizing memo on possible cost allocation methodology changes	0.5	250.00	125.00
04/10/2013	Analysis	Responding to message on October 11 session	0.25	400.00	100.00
07/10/2013	Analysis		0.25	250.00	62.50
09/10/2013	Meeting	Meeting on cost allocation alternatives worth pursuing	2	250.00	500.00
09/10/2013	Meeting		2	400.00	800.00
11/10/2013	Draft IRs	Drafting IRs on Cost Allocation Issues	2.25	250.00	562.50
15/10/2013	Draft IRs	Draft interrogatories	1	250.00	250.00
			<b>Subtotal</b>		
Billing Inquiries Rachel Chua 416-348-9917 x30 rchua@elenchus.ca			<b>HST#861367431</b>		
			<b>Total</b>		



34 King St East  
6th Floor  
Toronto, Ontario  
M5C 2X8

# Invoice

Date	Invoice #
31/10/2013	2013380

Invoice To
APPrO 25 Adelaide St. East Suite 1602 Toronto, ON M5C 3A1 Attn: Karla Martinez

P.O. No.	Terms
	Net 30

## Project

EB-2012-0459 EGD 2014 IRM

Date	Item	Description	Hours	Rate	Amount
16/10/2013	Draft IRs	Revising IRs based on suggestions received	4.75	250.00	1,187.50
17/10/2013	Draft IRs	Revising proposed IRs	0.5	250.00	125.00
21/10/2013	Draft IRs	Reviewing comments on draft IRs	0.5	250.00	125.00
22/10/2013	Draft IRs	Revising draft IRs	1	250.00	250.00
29/10/2013	Meeting	Meeting with John W and John V re draft IRs	1.5	250.00	375.00
30/10/2013	Draft IRs	Revised draft IRs	0.75	250.00	187.50
30/09/2013		Teleconference call on September 25, 2013	1	9.34	9.34
		HST on Sales		13.00%	1,036.75
				<b>Subtotal</b>	\$7,984.34
				<b>HST#861367431</b>	\$1,036.75
				<b>Total</b>	\$9,021.09

Billing Inquiries  
Rachel Chua  
416-348-9917 x30  
rchua@elenchus.ca





## INVOICE

Billing Inquiries: (877) 299-7070

**Elenchus Research Associates Inc**

## Audio Connection Details

Conf. ID	Conf. Name	Service	Date	Time	Lines	Mins	Rate	Total
42763977	Elenchus- Anna Luciani-Marzo	Dial-in (LCL)	09/17/13	16:30:19	3	427:38	\$ 0.070	\$ 29.93
42763977	Elenchus- Anna Luciani-Marzo	Dial-in (Toll)	09/20/13	14:58:00	1	69:02	\$ 0.070	\$ 4.83
		Dial-in (LCL)			4	176:47	\$ 0.070	\$ 12.37
42763977	Elenchus- Anna Luciani-Marzo	Dial-in (Toll)	09/25/13	09:57:38	1	30:36	\$ 0.070	\$ 2.14
		Dial-in (LCL)			3	87:41	\$ 0.070	\$ 6.13

Audio Connection Subtotal \$ 55.40

**Elenchus Research Associates Inc Subtotal \$ 55.40**

X BLG: APPRO

 $\$(2.14 + 6.13) + HST = \$9.34$



34 King St East  
6th Floor  
Toronto, Ontario  
M5C 2X8

# Invoice

Date	Invoice #
30/09/2013	2013360

Invoice To
APPrO 25 Adelaide St. East Suite 1602 Toronto, ON M5C 3A1 Attn: Karla Martinez

P.O. No.	Terms
	Net 30

Project					
EB-2012-0459 EGD 2014 IRM					
Date	Item	Description	Hours	Rate	Amount
09/09/2013	Preparation	Correspondence	0.25	330.00	82.50
21/09/2013	Preparation	Evaluate cost allocation proposals	1.5	330.00	495.00
22/09/2013	Preparation	Evaluate cost allocation proposals	0.75	330.00	247.50
25/09/2013	Preparation	Call with counsel	0.5	330.00	165.00
26/09/2013	Preparation	Cost allocation strategy	1	330.00	330.00
29/09/2013	Preparation	Cost allocation strategy	1.75	330.00	577.50
30/09/2013	Preparation	Cost allocation strategy	2.75	330.00	907.50
		HST on Sales		13.00%	364.65
				<b>Subtotal</b>	\$2,805.00
Billing Inquiries Rachel Chua 416-348-9917 x30 rchua@elenchus.ca				<b>HST#861367431</b>	\$364.65
				<b>Total</b>	\$3,169.65



34 King St East  
6th Floor  
Toronto, Ontario  
M5C 2X8

# Invoice

Date	Invoice #
26/08/2013	2013282

Invoice To
APPrO 25 Adelaide St. East Suite 1602 Toronto, ON M5C 3A1 Attn: Karla Martinez

P.O. No.	Terms
	Net 30

Project					
EB-2012-0459 EGD 2014 IRM					
Date	Item	Description	Hours	Rate	Amount
26/07/2013	Preparation	Evidence Review	2.5	330.00	825.00
27/07/2013	Preparation	Evidence Review	1	330.00	330.00
29/07/2013	Preparation	Evidence Review	2	330.00	660.00
05/08/2013	Preparation	Evidence Review	4	330.00	1,320.00
06/08/2013	Preparation	Evidence Review	5.5	330.00	1,815.00
07/08/2013	Preparation	Evidence Review	4.5	330.00	1,485.00
08/08/2013	Preparation	Evidence Review	3.5	330.00	1,155.00
09/08/2013	Preparation	Evidence Review	5.5	330.00	1,815.00
11/08/2013	Preparation	Evidence Review	0.5	330.00	165.00
12/08/2013	Preparation	Evidence Review	6	330.00	1,980.00
13/08/2013	Preparation	Evidence Review	0.5	330.00	165.00
15/08/2013	Preparation	Evidence Review	0.5	330.00	165.00
17/08/2013	Preparation	Evidence Review	2	330.00	660.00
19/08/2013	Preparation	Evidence Review	6.5	330.00	2,145.00
20/08/2013	Preparation	Meeting with client IRs	2	330.00	660.00
		Subtotal			15,345.00
		HST on Sales		13.00%	1,994.85
				<b>Subtotal</b>	\$15,345.00
Billing Inquiries Rachel Chua 416-348-9917 x30 rchua@elenchus.ca				<b>HST#861367431</b>	\$1,994.85
				<b>Total</b>	\$17,339.85



34 King St East  
6th Floor  
Toronto, Ontario  
M5C 2X8

# Invoice

Date	Invoice #
30/05/2013	2013173

Invoice To
APPrO 25 Adelaide St. East Suite 1602 Toronto, ON M5C 3A1 Attn: Karla Martinez

P.O. No.	Terms
	Net 30

Project					
EGD 2014 IRM Consultation					
Date	Item	Description	Hours	Rate	Amount
14/05/2013	Preparation	Toronto Consultations attendance and follow up	4.5	330.00	1,485.00
30/05/2013	Client Costs	Train tickets to Toronto on May 14, 2013	1	214.59	214.59
30/05/2013		Mileage for May 14, 2013 28km @ \$0.40	1	11.20	11.20
		HST on Sales		13.00%	225.79
					193.05

## Receipts for Toronto Meeting May 14/13

### LONDON - TORONTO, Tuesday May 14, 2013

Departs: **06:25 AM**

Arrives: **08:35 AM**

Train :**82**

Class: **Business Discounted fare**

### TORONTO - LONDON, Tuesday May 14, 2013

Departs: **16:35 PM**

Arrives: **18:47 PM**

Train :**83**

Class: **Business - regular fare**

#### **FARE DETAILS**

☒ John Wolnik

(Adult)

\$214.59

Fare: \$189.90 G.S.T./H.S.T.: \$24.69 P.S.T.: \$0.00

**TOTAL CAD\$: \$214.59**

#### **TAX INFORMATION**

Taxable fare: \$189.90

G.S.T/H.S.T. number: 105521785RT001

### Regular Fare Equivalent Train Fare \$128.00 + \$16.64 = \$144.64 (see below)

#### LONDON - TORONTO, Tuesday May 14, 2013

[› Modify this trip](#)

Departs: **06:25 AM**

Arrives: **08:35 AM**

Train :**82**

Class: **Economy - regular fare**

#### TORONTO - LONDON, Tuesday May 14, 2013

[› Modify this trip](#)

Departs: **16:35 PM**

Arrives: **18:47 PM**

Train :**83**

Class: **Economy - regular fare**

#### **FARE DETAILS**

[Shop for Fares](#)

Passenger 1 (Adult)

\$144.64

Fare: \$128.00 G.S.T./H.S.T.: \$16.64 P.S.T.: \$0.00

**TOTAL CAD\$: \$144.64**

#### **REFUNDS AND EXCHANGES**

## ASSOCIATE, NATURAL GAS

John Wolnik is an Associate of Elenchus Research Associates Inc., and President of GSA Energy Company. He has 40 years of experience in many sectors of the natural gas and power industries working both as an independent consultant and in senior management roles for Union Gas and Westcoast Energy.

As a consultant, he has provided services for a number of companies in the areas of:

- Regulatory support for utility rate, facility and other regulatory applications before provincial and federal regulators
- Project development support for natural gas pipelines
- Development of procurement strategies for new customers requiring natural gas, distribution, transmission and storage services
- Commercial and regulatory advice on natural gas supply, transmission, storage and distribution related matters.

As Director of Business Development for Westcoast Energy with responsibility for underground gas storage and gas pipeline project evaluation and development, he acted as project manager on numerous pipeline and underground gas storage projects. John has business development experience in Canada and the US as well as international experience. Responsible for acquiring all of the Union Gas' system gas supply, John developed a strong foundation of knowledge in gas supply and transportation matters within Canada and the US. He was also instrumental in restructuring Union Gas' supply portfolio and transitioning to the market based environment upon deregulation of the industry. He is experienced in utility field operations, and engineering.

John has a Master's Degree in Business Administration and a degree in Civil Engineering both from McMaster University in Hamilton.

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## PROFESSIONAL OVERVIEW

### Consulting Focus

Natural gas regulatory and commercial matters in transmission and distribution sectors of all the natural gas industry including pipeline and storage assessment and development

## Consulting

2004 - Present

Examples of recent assignments include:

- Actively participated for the client since 2006, in most major Ontario LDC natural gas rate, facility, and other applications in front of the Provincial regulator, including assessing customer impact, developing case strategy, cross examination and final argument
- Provided technical support for client to assess the impact and alternative rate strategies for TCPL rate case applications in front of the National Energy Board
- Effectively participated, including leading and supporting evidence in a variety of Ontario Energy Board sponsored initiatives on behalf of customers including:
  - Storage & Transportation Access Rule
  - Service Process Improvements
  - Storage Allocation Proceeding
  - Natural Gas Electricity Interface Review
  - Natural Gas Forum
- Provided support for several large volume customers to confirm the utility proposed pipeline sizing and development plan as well as assessed the potential for capital cost overrun risk
- Provided supported for a large volume industrial customer to negotiate commercial agreements with the natural gas utility to develop a new 60 km pipeline required to serve the customer with gas service. This included technical review of the proposed pipelines and the proposed cost estimate, as well support for the regulatory strategy and assistance to audit the costs after construction was complete
- Developed a direct purchase seminar for an LDC that was transitioning to an open market
- Actively participated in TransCanada Tolls Task force to evaluate rate and service proposals
- Advised gas fired generators on development and operating strategies including load balancing requirements
- Acted as an expert witness for litigation support
- Developed a commercial value for the acquisition of over 200 bcf of underground natural gas storage in Western Canada and the United States
- Assessed the expansion criteria for pipelines nearing capacity
- Assessed commercial feasibility of new underground storage projects
- Developed natural gas supply, transportation and storage strategies, and risk analysis for new gas fired generators and industrial customers

- Provided site evaluation and permitting support for new generators
- Provided marketing and strategic support for new pipeline and underground storage development
- Evaluated markets and strategic value of storage for European client
- Provided support for landfill gas company to sell and transport processed landfill gas into Canadian marketplace

#### **Union Gas**

**2003**

- Functioned as marketing lead on a team to dispose of specific major capital assets
- Provided strategic regulatory support in the area of upstream transportation issues
- Provided marketing support for development of new products and services

#### **Westcoast Energy**

**1999 - 2002**

##### **Director, Business Development**

- Project Managed Westcoast's involvement in the development and construction of two major natural gas pipeline projects. Specific responsibilities included:
  - Project origination and commercial feasibility
  - Negotiation of all ownership and major development agreements
  - Company representative on partnership management committees
  - Responsible for the leadership of a team for the evaluation of a \$175 million new pipeline project, including engineering design, marketing, regulatory approvals land acquisition, and environmental considerations
- Assessed commercial and technical feasibility to develop underground compressed air energy storage
- Functioned as the commercial and technical lead on feasibility analysis of two new underground natural gas storage opportunities in Canada. Each project had an expected development cost of CDN \$100-150 million.
- Led a technical and commercial team to identify feasibility of a storage opportunity in North Western Europe.
- Facilitated stakeholder and First Nations consultations

#### **St. Clair Pipelines (Westcoast)**

**1993 - 1998**

##### **Manager, Storage Business Development**

- Identified and managed the evaluation of potential storage projects in Michigan and New York States as well as other storage projects that supported Westcoast initiatives including projects in the Pacific Northwest area of the US, Alberta and the East Coast of Canada.



- Leadership of a multi-disciplinary team consisting of internal personnel and outside consultants to competitively bid and subsequently evaluate the conversion of four gas fields to underground storage in Australia. This included a full technical and commercial review, and development recommendations. These fields were developed and are currently in operation today based on the work completed.
- Managed the company's interests in a New York State based storage project and also recommended that the company exit the project when the development risks exceeded the corporate risk appetite.

#### **Union Gas**

**1991 - 1993**

##### **Manager, Storage Business Developments**

- Led a team in evaluating commercial and technical aspects of new storage opportunities in Michigan and New York States, including developing "go/no-go" criteria, ownership structures and potential partners.

#### **Union Gas**

**1987 - 1991**

##### **Manager, Gas Purchasing**

- Negotiated new and re-negotiated pricing and volume terms in existing gas supply and transportation contracts for up to 250 bcf annually (annual value over \$500 million), resulting in reduced gas supply costs each year and defended the results before the Ontario Energy Board.
- Managed a commercial arbitration with one supplier resulting in a cost reduction of approximately \$6 million annually.
- Instituted a new program to acquire competitive alternate supplies in an era when this had not been accomplished before.

#### **Union Gas**

**1984 - 1987**

##### **Manager, Engineering Project Analysis**

- Project managed Union's interest in a large growth phase for expansion of storage and transportation activities
- Identified the potential, and managed the opening of a mothballed interconnect with a US pipeline. This resulted in significant new competitive opportunities and continued savings of gas supply costs.
- Developed the first Ontario based deregulated gas sales into the US.

**Union Gas  
Operation Management Roles Manager**

**1976 - 1984**

- Held various management positions in Chatham, Hamilton and Halton Divisions
- Managed operating group of approximately 75 employees, including unionized staff.
- Managed pipeline, engineering and construction program.
- Successfully managed a new operating division for the company in Halton to create regionalized customer service and plant maintenance functions.

**Union Gas  
Engineering Roles**

**1974 - 1976**

- Various design responsibilities

**ACADEMIC ACHIEVEMENTS**

May 1984	Masters of Business Administration, McMaster University, Hamilton
May 1974	Bachelor of Engineering (Civil), McMaster University, Hamilton

## PRESIDENT

John Todd has specialized in government regulation for over 35 years, addressing issues related to price regulation and deregulation, market restructuring to facilitate effective competition, and regulatory methodology. Sectors of primary interest in recent years have included electricity, natural gas and the telecommunications industry. John has assisted counsel in over 200 regulatory proceedings and provided expert evidence in over 100 hearings. His clients include regulated companies, producers and generators, competitors, customers groups, regulators and government.

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## PROFESSIONAL OVERVIEW

### Founder of Elenchus Research Associates Inc. (ERAI) 2003

- ERAI was spun off from ECS (see below) as an independent consulting firm in 2003. There are presently twenty-five ERAI Consultants and Associates. Web address: [www.elenchus.ca](http://www.elenchus.ca)

### Founded the Canadian Energy Regulation Information Service (CERISE) 2002

- CERISE is a web-based service providing a decision database, regulatory monitoring and analysis of current issues on a subscription basis. Staff are Rachel Chua and rotating co-op students. Web address: [www.cerise.info](http://www.cerise.info)

### Founded Econalysis Consulting Services, Inc., (ECS) 1980

- ECS was divested as a separate company in 2003.
- There are presently four ECS consultants: Bill Harper, Mark Garner, Shelley Grice and James Wightman. Web address: [www.econalysis.ca](http://www.econalysis.ca)

1 **PRIOR EMPLOYMENT**

- 2
- |  |             |
|--|-------------|
| Ontario Economic Council, Research Officer (Government Regulation) | 1978 - 1980 |
| Research Assistant   | 1973 - 1978 |
| Univ. of Toronto, Faculty of Management Studies                    |             |
| Bell Canada  | 1972 - 1973 |
| Western Area Engineering   |             |
- 4

5 **REGULATORY/LEGAL PROCEEDINGS**

6 Provided expert evidence and/or assistance to the applicant or another participant for:

7 **Before the Ontario Energy Board**

- |      |   |
|------|---|
| 2011 | • Cost Allocation evidence for several Ontario electricity distributors (2012 Cost of Service)  |
| 2010 | • Natural Resource Gas Rate Case<br>(Evidence: Proposed Incentive Regulation Mechanism)   |
|      | • Cost Allocation evidence for several Ontario electricity distributors (2011 Cost of Service)  |
| 2009 | • Hydro One Distribution Rate Case<br>(Evidence: Principles for Density Based Rates)  |
|      | • Cost Allocation evidence for several Ontario electricity distributors (2010 Cost of Service)  |
| 2008 | • Provided technical and strategic assistance to eight second tranche electricity distribution companies in preparing their rebasing applications for rates for 2009.<br>(Evidence: Cost allocation model updates (for two LDCs)) |
| 2007 | • Third generation Incentive Regulation<br>(Evidence: Inclusion of a capital expenditure factor)  |
|      | • Provided technical and strategic assistance to six first tranche electricity distribution companies in preparing their rebasing applications for rates for 2008.  |
| 2006 | • Cost Allocation Review (EB-2005-0252)   |
|      | • Transmission Revenue Requirement Adjustment Mechanism (EB-2005-0501)  |
|      | • Second Generation Incentive Regulation Mechanism (EB-2006-0088-0089)<br>(Evidence: Capital Investment Factor)   |
| 2005 | • Sub-metering Review (EB-2005-0317)<br>(Evidence: Comments on Staff Discussion Paper on Sub-metering)  |
|      | • Union Gas Rate Hearing<br>(Evidence: Evaluation of Avoided Cost Methodology)  |
| 2004 | • Enbridge Gas Distribution 2005 Rates (RP-2003-0203)<br>(Evidence: Determining the Fair Rate of Return for a 15-Month Period)<br>(Evidence: Stand-alone System Supply Costs)   |
| 2003 | • Generic Proceeding on Electricity Distributor Boundary Changes (RP-2003-  |

- 0044)
- (Evidence: The Benefits of Competition in the Electrical Distribution Sector)
- Union Gas Limited, 2004 Rates (RP-2003-0063)
- (Evidence: Monthly Demand Charge for Brighton Beach Power Station (with Paula Zarnett))
- 2002
- Union Gas Limited, 2003 Rates (RP-2002-0130/EB-2002-0363)
- (Evidence: Review of Union's Delivery Commitment Credit (with Joyce Poon))
- 2001
- Union Gas, Further Unbundling of Rates (RP-2000-0078)
- (Evidence: Regulatory Framework and Cost Responsibility)
- Hydro One Networks, Cost Allocation and Rate Design for RP-2000-0023
- (Evidence: Cost Allocation Model (with Bruce Bacon))
- 1999
- Propose Electric Distribution Rate Handbook
- (Evidence: Comments on Staff Proposals)
- Standard Supply Service Code, (RP-1999-0040)
  - (Evidence: Comments and Alternate Proposal)
  - Enbridge, Year 2000 Rate Application (RP 1999-0001)
  - Enbridge, Performance Based Regulation Application (EBRO 497-01)
  - Enbridge, Ancillary Service Separation & Rental Wind Down (EBO 179-14/15)
- 1998
- Consumers Gas, 1999 Test Year Rates Application (EBRO 497)
  - Union Gas, Separation of Ancillary Services (EBO 177-17)
- 1997
- Town of Aurora, Franchise Renewal (EBA 795)
  - Union Gas, Customer Information System (EBO 177-15)
  - Legislative Change (EBO 202)
  - System Expansion Generic Hearing (EBO 188)
  - Consumers Gas, 1998 Test Year Rates Application (EBRO 495)
- 1997
- Ten Year Market Review Working Group
  - Union Gas/Centra Gas Amalgamation Application
- 1996
- Union Gas/Centra Gas, 1997 Rates Application (EBRO 493/494)
  - Consumers Gas, 1997 Test Year Rates Application (EBRO 492)
  - Ontario Hydro, Review of 1997 Rates (HR-24)
- 1995
- Ontario Hydro, Review of 1996 Rates (HR-23)
  - Consumers Gas, 1996 Test Year Rates Application (EBRO 490)
  - Union Gas, 1996 Test Year Rates Application (EBRO 486)
  - Union Gas/Centra Gas, Shared Services Hearing (EBRO 486/489)
- 1994
- Centra Gas, 1995 Test Year Rates Application (EBRO 489)
  - Ontario Hydro International Hearing (EBRLG - 36)
  - Ontario Hydro Corporate Restructuring and 1995 Rates (HR-22)
  - Consumers' Gas, 1995 Test Year Rate Case (EBRO 487)
- 1993
- Joint Hearing on Direct Purchase Issues (EBRO 474-B/476/483/484/485)
- (Evidence: Return-to-System Policies for Ontario LDCs)
- Centra Gas, 1994 Test Year Rates Application (EBRO 483/484)
- 1993
- Consumers' Gas, 1994 Test Year Rate Case (EBRO 485)
  - Union Gas, 1994 Test Year Rate Case (EBRO 476-03)
- (Evidence: Equity Effects of Union's Depreciation Study)
- 1992
- Consumers' Gas, 1993 Test Year Rate Case (EBRO 479)

- Union Gas, 1993 Test Year Interim Rate Increase (EBRO 476)
- 1991 • Consumers' Gas, 1992 Test Year Rate Case (EBRO 473)  
(Evidence: Direct Purchase Issues)
- Union Gas, Application for Rates and Cost of Gas (EBRO 462)
- Centra Gas, 1992 Test Year Rates Application (EBRO 474)  
(Evidence: Direct Purchase Issues)

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## 2 Before the Public Utilities Board of Manitoba

- 2005 • Manitoba Public Insurance, 2006 General Rates Application  
(Evidence: Rate Stabilization Reserve and Related Issues)
- 2003 • Centra Gas Manitoba, 2003/04 General Rate Application,  
(Evidence: Comments on the Future Regulatory Methodology)
- 2002 • Manitoba Hydro, Rate Status Update  
(Evidence: Manitoba Hydro's Financial Requirements and Proposed Curtailable Rate Program, with William Harper)
- Manitoba Hydro, Integration Proceeding  
(Evidence: Assessment of Manitoba Hydro/Centra Manitoba Integration, with William Harper)
- 2001 • Manitoba Public Insurance, 2002 General Rate Application  
(Evidence: Rate Stabilization Issues)
- Centra Gas Manitoba, Primary Gas Rates  
(Evidence: Centra Gas Manitoba's Rate Setting Methodology)
- 2000 • Centra Gas Manitoba, Rate Management
- Manitoba Public Insurance, 2001 General Rate Application  
(Evidence: MPI's Rate Stabilization Reserve Surplus)
- Manitoba Hydro, Surplus Energy Program
- 1999 • Centra Gas Manitoba, Western T-Service and Agency Billing and Collection Service  
(Evidence: Assessment of the Proposals of the Company)
- Manitoba Public Insurance, 2000 General Rate Application  
(Evidence: Rate Stabilization Reserve Risk Analysis)
- 1999 • Manitoba Hydro Purchase of Centra Manitoba  
(Evidence: Implications for Rates and the Regulatory Regime)
- 1998 • Centra Gas Manitoba, Rates Flowing from Board Order 79/98
- Manitoba Public Insurance, 1999 General Rate Application  
(Evidence: Rate Stabilization Reserve, Allocation of Costs and IT Expenditures)
- Centra Gas Manitoba, Feasibility Cost Assumptions Application  
(Evidence: Comments on Centra's Proposed Changes to the Feasibility Test)
- Centra Gas Manitoba, 1998 Test Year General Rate Application  
(Evidence: Comments on Centra's Proposed Customer Information System)
- 1997 • Centra Gas Manitoba, Ste. Agathe Franchise Application
- Manitoba Hydro, Review of ISE/DFH/SESS Programs
- Manitoba Public Insurance, 1998 General Rate Application
- Centra Gas Manitoba, Continuation of Shared Services Application
- 1996 • Centra Gas Manitoba, 1997 General Rate Application

- Centra Gas Manitoba, Cost of Service and Rate Design Review
- Generic Hearing on the Role of the LDC in Manitoba
- (Evidence: The Future Role of Centra Manitoba in the Supply of Natural Gas)
- 1995
  - Manitoba Hydro, General Rate Application, 1996 and 1997
  - Centra Gas Manitoba, Price Management and Direct Purchase Issues
  - Application of the Gladstone, Austin Natural Gas Co-op Ltd.
  - Manitoba Hydro, Review of Prospective Cost of Service Study (GRA)
- (Evidence: Comments on the Prospective COSS Methodology)
- 1995
  - Manitoba Hydro, Dual Fuel Heating and Industrial Surplus Energy Rates
  - Centra Gas Manitoba, Rural Expansion/Brandon Facilities Upgrade Hearings
  - Centra Gas Manitoba, 1995 General Rate Application
- (Evidence: Review of Centra's Weather Normalization Methodology)
- 1994
  - Centra Gas Manitoba, Rural Expansion Hearing
- (Evidence: Rural Mains Expansion Feasibility Test)
- Centra Gas Manitoba, Future Test Year Application
- (Evidence: Comparison of the Future and Historic Test Year methods of RB-ROR regulation)
- 1993
  - Manitoba Hydro, General Rate Application, 1994 and 1995
  - Centra Gas Manitoba, Inc. 1994 General Rate Application
  - Manitoba Telephone System, Interconnect Hearing
  - Manitoba Telephone System, 1993 General Rate Application
- 1992
  - Manitoba Telephone System, 1992 General Rate Application
- (Evidence: The appropriate debt ratio for a crown corporation)
- Manitoba Hydro, General Rate Application, 1992
- Centra Gas Manitoba, Inc. General Rate Application
- 1991
  - Manitoba Telephone System, General Rate Application, 1991
  - Centra Gas Manitoba, Inc. Application for Interim Refundable Rate Increase
- 1990
  - Manitoba Hydro, Major Capital Projects
- (Evidence: Hydro's 1000MW Ontario Sale and system planning risks)
- ICG Utilities (Manitoba) Ltd., Generic Hearing on Rate Setting
- (Evidence: Implications of using a future versus historic test year)

1

## 2 Before the British Columbia Utilities Commission

- 2006
  - British Columbia Transmission Corporation, 2006 Transmission Revenue Requirement
- 2005
  - Insurance Corporation of British Columbia, Financial Allocation Workshop
  - FortisBC, General Rates Application
- (Evidence: Review of FortisBC Performance under PBR, 1996 to 2004) w. S. Motluk
- 2004
  - Insurance Corporation of British Columbia, Financial Allocation Methodology
- (Evidence: Review of ICBC's Financial Allocation Methodology, with ICBC)
- 2002
  - Pacific Northern Gas West and Northeast, General Rate Application
- 2001
  - Utilicorp Networks Canada (formerly West Kootenay Power), Annual Review, 2001
- 2000
  - Pacific Northern Gas, 2000-01 General Rate Application (negotiated)
  - West Kootenay Power, Annual Review, 2000

- 1999
  - Centra Gas BC, 2000-02 Rates Application (negotiated)
  - BC Gas, Market Unbundling Group (Report to the BCUC)
  - West Kootenay Power, 2000-02 Rate Application (negotiated)
  - Pacific Northern Gas, 1999-00 General Rate Application (negotiated)
  - Annual Reviews of WKP and BC Gas
  - West Kootenay Power, Transmission Access Application
- 1998
  - BC Gas, Southern Crossing Pipeline Application (Revised)
  - Pacific Northern Gas, 1998-99 Revenue Requirement/Rate Design  
(Evidence on PNG's Cost of Service Methodology)
- 1997
  - BC Gas, Southern Crossing Pipeline Application  
(Evidence on the impact of ratepayer risks related to the SCP due to developments in the competitive environment in the natural gas sector)
  - Annual Reviews of WKP and BC Gas.
  - West Kootenay Power, Cost of Service and Rate Design (negotiated settlement)
- 1997
  - Pacific Northern Gas Shared Services
  - Retail Access and Unbundling Tariff Hearing (suspended)  
(Evidence on the impact of market restructuring on costs and rates)
- 1996
  - BC Gas - 1996 Rate Design (negotiated settlement)  
(Evidence: Alternative Methods for Allocating Distribution Mains Costs to Customer Classes)
  - BC Gas - 1996-1997, Revenue Requirement & IRP (negotiated settlement)
  - West Kootenay Power - Brilliant Generating Station Transactions
  - West Kootenay Power - General Rate Application/IRP (negotiated settlement)
- 1995
  - Generic System Expansion Hearing
  - BC Gas - General Rate Application (negotiated settlement)
- 1994
  - BC Hydro, 1994 Rate Increase Application
  - West Kootenay Power, 1994/95 Rates and Integrated Resource Plan  
(Evidence: Review of WKP's Integrated Resource Plan)
- 1993
  - BC Hydro, 1993 Rate Increase Application
  - BC Gas, Rate Design Hearing  
(Evidence: Analysis of BC Gas' cost studies and their use in setting rates)
  - BC Gas - General Rate Application (settled and withdrawn prior to hearing)
  - Generic Hearing into the New Provincial Domestic Natural Gas Supply Policy

1

## 2 Before the Régie de l'énergie

- 2001
  - Hydro Québec, Transmission Rates (R-3401-98)  
(Evidence: HQT's Transmission Tariff Rate Design Methodology, with B. Bacon)
  - Inclusion of Operating Costs in the Gasoline Price Floor Set By the Régie  
(Evidence: Review of Principles) (Régie File R-3457-2000)
- 2000
  - SCGM Unbundling of Tariffs (R-3443-2000)  
(Evidence: SCGM's Unbundling Tariff Proposal, with R. Higgin)
  - Gazifère, Rates (R-3446-2000)  
(Evidence: Cash Working Capital and Other Issues, with G. Morrison)
- 1999
  - Operating Costs Borne by Gasoline or Diesel Fuel Retailers (R-3399-98)



(Evidence: Methodology for Determining Operating Costs)

- Small Hydro Within Hydro Quebec's Resource Plan (R-3410-98)

(Evidence: Determining the Purchase Price for Small Hydro)

- 1999
- Gazifère, Year 2000 Rate Case

(Evidence: Assessment of Cost Allocation and Revenue Sharing Proposals)

- 1998
- Hydro Québec, Rate-Setting Methodology Under s. 167 of the Régie de l'énergie Act.

(Evidence: Recommendations on Regulatory Framework)

- Hydro Québec, The Role of Wind Power in the Quebec Energy Portfolio

(Evidence: Issues Related to Establishing a Set-Aside)

1

## 2 Before the Alberta Energy and Utilities Board

- 2001
- Generic, Gas Rate Unbundling (2001-093)

(Evidence: Canadian Experience and Approaches)

- Generic, Gas Cost Recovery Rate Methodology (2001-040)

3

## 4 Before the Newfoundland & Labrador Board of Commissioners of Public Utilities

- 2009
- Newfoundland Power, 2010 General Rate Application

(Evidence: Assessment of five hearing issues)

- 2007
- Newfoundland Power, 2008 General Rate Application

(Evidence: Regulatory instruments and other issues)

- 2006
- Newfoundland Power, 2007 Amortization and Cost Deferrals Application

- 2005
- Newfoundland Power, 2006 Accounting Policy Application

(Evidence: Assessment of Newfoundland Power's Proposals)

5

## 6 Before the New Brunswick Energy and Utilities Board

- 2010
- New Brunswick Power Distribution Corp, 2010 Rate Review

- 2009
- EGNB, Development Period hearing

- New Brunswick Power Distribution Corp, 2009 Rate Review

- 2008
- New Brunswick Power Distribution Corporation, PDVSA Deferral Account

- 2007
- New Brunswick Power Distribution Corporation, PDVSA Deferral Account

(Evidence: Treatment of the Petroleos De Venezuela, S.A. (PDVSA) Settlement in Setting Rates)

7

## 8 Before the Nova Scotia Utility and Review Board

- 2011
- Nova Scotia Power, 2011 Annual Capital Expenditure Plan

- Nova Scotia Power, Load Retention Tariff

(Evidence: Load Retention Tariff Methodology)

- Heritage Gas, 2012 General Tariff Application

- Efficiency Nova Scotia, Compliance Filing

- (Cost Allocation Methodology Report)
- 2008
- Town of Antigonish Electric Utility rate process
- (Evidence: Comments on the Town of Antigonish Electric Utility Revised Cost of Service Study)

# 1 Before the National Energy Board

- 1999
- BC Gas, Southern Crossing Project

# 3 Before the Canadian Radio television and Telecommunications Commission

- 2010
- Obligation to Serve and Other Matters (NC 2010-43)
- (Evidence: Analysis of Issues Related to Local Service Subsidy)
- 2006
- Review of Price Cap Framework (PN 06-5)
- 2001
- Implementation of Price Cap Regulation for Québec-Téléphone & Télébec (PN 01-36)
- (Evidence: Designing a Consistent Price Cap Regime)
- Price Cap Review (PN 01-37) (Evidence: The Second Generation Price Cap Regime)
  - Recovery of 2000 and 2001 Income Tax Expense (PN 00-108)
- (Evidence: Appropriate Recovery of MTS Income Tax Expense)
- 2000
- Scope of Price Cap Review (PN 00-99)
  - Sunset Rule for Near-Essential Facilities (PN 00-96)
  - Access to Municipal Property in the City of Vancouver (PN 99-25)
  - Review of Contribution Collection Mechanism (PN 99-6)
- (Evidence: Review of Contribution Collection Mechanism)
- Review of Direct Connection Charges
- 1999
- Review of Frozen Contribution Rate Policy (PN 99-5)
- (Evidence: Comments on the Frozen Contribution Rates Policy)
- High Cost of Serving Areas (PN 97-42)
- 1998
- Local Number Portability Start-up Costs (PN 98-10)
  - Competition in the Provision of International Telecommunications Services (PN 97-34)
- 1997
- Implementation of Price Caps (PN 97-11)
  - Review of Joint Marketing Restrictions (PN 97-14/97-21)
  - Forbearance from Regulation of Toll Services Provided by Dominant Carriers (96-26)
  - -Regulation of Telecom Services Offered by Broadcast Carriers (PN 96-36)
- 1996
- Scope of Contribution (PN 96-19)
  - Bell Canada, Business Rate Restructuring (PN 96-13)
  - Price Cap Regulation and Related Issues (PN 96-8)
- (Evidence: Evidence addressing the design of the price cap system)
- 1996
- Local Interconnection and Network Component Unbundling (PN 95-36)
- (Evidence: Mechanisms for Collecting Contribution)
- AGT, General Rate Application
  - Local Services Pricing Options (PN 95-49/95-56)

- (Evidence: Mechanisms for Pursuing the Goal of Universally Available Basic
  - Telephone Service in Low-Penetration Exchanges)
- 1995
  - Review of Phase II (PN 95-19)
  - Regulatory Framework for Ontario Independent Telephone Cos. (PN 95-15)
  - Split Rate Base Hearing (PN 94-52, 94-56 and 94-58)
- (Evidence: Applicability of the Decision 94-19 Regulatory Framework to MTS)
- 1995
  - Review of the Regulatory Framework of Teleglobe Canada Inc. (PN 95-11)
  - Review of the Quality of Service Indicators (PN 94-50)
  - Bell SYGMA Hearing (PN 94-53)
- 1994
  - Regulatory Framework
- (Evidence: A Proposed Regulatory/Structural Alternative)
  - Maritime Tel, General Rate Increase
  - Island Tel, General Rate Increase
  - BC Tel, General Rate Increase
  - AGT, General Rate Increase
  - Northwestel, General Rate Increase (paper hearing)
  - Bell Canada, General Rate Increase
  - Teleglobe, Annual Construction Program Review (paper hearing)
  - New Brunswick Tel, Annual Construction Program Review (paper hearing)
- 1992
  - Bell Canada - 1992 Annual Construction Program Review
  - AGT - 1992 Annual Construction Program Review
- 1991
  - Bell Canada - 1991 Construction Program Review
- 1990
  - Maritime Telegraph & Telephone, Review of Revenue Requirement 1990-91
- (Evidence on the impact of modernization)
  - Island Telephone Company, Review of Revenue Requirement 1990-91
- (Evidence on the impact of modernization)
  - Review of Cable Television Regulations
- (Evidence on alternative forms of regulation)

# 1 Before the Ontario Telephone Services Commission

- 1992
  - Review of Rate-of-Return Regulation for Public Utility Telephone Companies.
- (Evidence: The need for OTSC regulation of municipal public utility telcos)

2

# 3 Before the Ontario Securities Commission

- 1985
  - Securities Industry Review
- (Evidence: Industry structure and the form of regulation)
- 1983
  - Role of Financial Institutions in the Securities Industry
- (Evidence: Discount Brokerage and the Role of Financial Institutions)
- 1982
  - Institutional Ownership of, and Diversification by, Securities Dealers
- (Evidence: The impact of foreign and institutional entry)
- 1981
  - The Unfixing of Brokerage Commission Rates
- (Evidence: The impact of price competition on the securities industry)

4

1 **Before the Ontario Municipal Board**

- 1995 • Appeal of Boundary Expansion by Lincoln Hydro Electric Commission  
(Affidavit prepared on the tests for boundary expansions)
- 1992 • Evidence dealing with the *Rental Housing Protection Act, 1989*

2

3 **Before the Supreme Court of Ontario**

- 1990 • Challenge of the Residential Rent Regulation Act (1986) under the *Canadian Charter of Rights and Freedoms*  
(Evidence: The impact of rent regulation on Ontario's rental housing market)

4

5 **Before the Saskatchewan Court of Queen's Bench**

- 1993 • Evidence regarding market dynamics and competition policy.

6

7 **Non-Hearing Processes (Task Forces, Lawsuits and Arbitrations)**

- 2011 • Developing a regulatory training course for Ontario electricity distributors
- 2010 • Expert Advisor to the Ontario Energy Board for the Cost Allocation Review
- 2009 • Expert Advisor to New Brunswick Department of Energy on regulatory matters related to the proposed purchase of NB Power assets by Hydro Quebec
- Benchmarking for Regulatory Purposes (CAMPUT)
- 2008 • Expert Advisor to Ontario Energy Board for the Rate Design Review
- 2007 • Workshop on Electricity Market Design for the Electricity Regulatory Authority of Vietnam
- 2006 • Workshop on Regulatory Methodology for the Government of Vietnam (electricity regulator, Ministry of Energy and state-owned enterprises) with Marie Rounding
- 2004 • Vitamin Price Fixing
- Allocation of debt related to separation of electric utilities
- 2001 • BC Gas, Second Generation Performance Based Regulation Negotiation
- Telecommunications Industry, Price Cap Review Negotiation
- 1999 • PBR Task Force (Electricity), Ontario Energy Board
- Market Unbundling Group (BC Gas), British Columbia Utilities Commission
- Western Supply Transportation Service (Centra Gas Manitoba), Manitoba PUB
- 1998 • Market Design Task Force, Ontario Energy Board
- 1997 • Ten Year Market Review, Ontario Energy Board

8

9 **Commercial Arbitrations**

10 Current: Two arbitrations in Alberta

- 2006
    - Disputed Power Purchase Agreement (PPA)
  - 2004
    - Evidence on the interpretation of a Gas Purchase Agreement (GPA)
- 1
- 2 **Facilitation Activities**
- 2010
    - Three Strategic Planning Process for the Boards of Directors of an Ontario electricity distributor
  - 2008
    - Three Strategic Planning Processes for the Boards of Directors of electricity distributors
  - 2007
    - Stakeholder facilitation for Ontario Power Generation in relation to its Regulated Payment Amounts
  - 2004
    - Ontario Energy Board, Review of Further Efficiencies in the Electricity Distribution Sector (RP-2004-0020) (with IBM Consulting)
    - Visioning Session: Structural Review of an association of Ontario electric LDCs
    - Business Plan Visioning Session with the Board of Directors of an Ontario electric LDC
  - 2000
    - Ontario Energy Board, Distribution Access Rule Task Force
- 3
- 4 **Other Regulatory Issues Researched for Clients**
- “Benchmarking for Regulatory Purposes” (with First Quartile Consulting) for the Canadian Association of members of Regulatory Tribunals (CAMPUT)
  - “Review of Potential Regulatory Cost Measures” (a Report for the OEB)
  - “Survey of Regulatory Cost Measures” (a Report for the Ontario Energy Board)
  - OEA Working Dialogue on OEB Regulating Efficiency and Effectiveness (2007)
  - Regulatory Cost Measures for the Ontario Energy Industry (2007)
  - “Designing an Appropriate Lost Revenue Adjustment Mechanism (LRAM) for Electricity CDM Programs In Ontario”
  - Small Hydro PPA Terms and Conditions
  - Ontario Electricity Supply Mix
  - Mitigation of Regulatory Risk for Utilities
  - Regulatory Benchmarking
  - Cross-jurisdictional Survey of Regulatory Efficiency
  - Renegotiation of Municipal Franchise Agreement
- Regulated Industries:**
- 5 **Papers and Research Projects**
- 6
    - *Report on the Effects of Separating Hydro One’s Transmission and Distribution Functions.*
  - 7
    - *Report on Hydro One Privatization Options.*

- *The Impact of Complete Deregulation on Market Efficiency of the Gas and Electric Industry in Alberta Post-2005 Assuming Current Market Dominance.*
- *Analysis of a Possible Equity Infusion for Ontario Hydro: Potential Implications for Financing Costs.*
- *Volatility in the Ontario Electricity Market, by ECS with Snelson International Energy.*
- *An Assessment of Price Volatility in the Ontario Electricity Market.*
- *Analysis of MTS Privatization Plan.*
- *Comments on the Issues Identified in the December 1995 Working Paper of the Advisory Committee on Competition in Ontario's Electricity System, A submission on behalf of The Power Workers' Union.*
- *Telecommunications Municipal/Franchise Tax Design Options (with Dr. E. Slack).*
- *The Implications of Phase III Costing for the Rates and Toll Settlements of Independent Telephone Companies (with Andrew Roman).*
- *Submission to the Department of Communications (Canada) (August 1990): Towards Competition in Telecommunication and Cable TV Services: A Single Switched Broadband Distribution Facility (Comments of the Public Interest Advocacy Centre, with Robert E. Horwood and Gaylord Watkins).*
- *Submission to the Department of Communications (Canada) (May 1990): Fibre Optic Networks: Facilitating Competition in Telecommunication and Television Services for the Benefit of All Users (Comments of the Public Interest Advocacy Centre, with Robert E. Horwood and Gaylord Watkins).*
- *Submission to the CRTC concerning cable television regulation on behalf of the Public Interest Advocacy Centre (with Carmen Baggaley).*
- *Analysis of financing alternatives for Toronto Hydro's 13.8 kV conversion program for the City of Toronto Parks and Recreation Department.*
- *Analysis of the MacEachen White Paper on "Inflation and the Taxation of Personal Investment Income" for the Ontario Economic Council.*
- *Submission to the Parliamentary Committee commenting on the April 1985 Finance Green Paper, "The Regulation of Financial Institutions: Proposals for Discussion" prepared on behalf of the Public Interest Research Centre.*

#### **Financial Markets:**

#### **Papers and Research Projects**

- *Analysis of the potential consumer benefits from insurance retailing by financial institutions in Canada for the Public Interest Research Centre.*
- *Development of a financial model for projecting the financial implications of alternative corporate structures.*
- *Developed model for projecting cash flows for a major land development project.*
- *Analysis of the impact on the capital markets of changes to the investment rules for public sector pension funds for the Task Force on the Investment of Public Sector Pension Funds (with Prof. John Bossons).*

- Review of the OSC proposals and alternatives for relaxing ownership restrictions in the securities industry prepared for the Ontario Securities Commission for submission to the Premier's Office (with Prof. Tom Courchene).
- Analysis of the Impact of Opening the Ontario Securities Market on the Economy of Toronto for a major Canadian securities dealer.
- Response to the December 1984 "Interim Report of the Ontario Task Force on Financial Institutions" for Consumer and Corporate Affairs (Canada).
- Report on functional integration in the Canadian financial services sector for the Australian Merchant Bankers' Association.
- Analysis of the Canadian and American Experience with Partially Negotiable Brokerage Commission Rates for the Australian Merchant Bankers Assoc.
- Served as a North American contact for the Office of Fair Trading (United Kingdom) providing information on developments in the debate over unfixing of brokerage fees, entry of banks into securities dealing and related matters.
- Development of a computerized package for analyzing the effects of alternative tax systems on business investment. Prepared for the Ontario Government reference to the Ontario Economic Council to study a separate personal income tax for Ontario.
- "An Analysis of the Use of Component Internal Rates of Return for Fund Performance Measurement" for Canadian National Investments.
- Analysis of Canadian Stock Market Data (development of a computer package for evaluating investment portfolio efficiency).
- Redesign and periodic updating of the financial, analysis methodology for Alfred Bunting and Co.
- Developed an APL computer package for teaching Business Finance concepts.

#### **Housing:**

#### **Papers and Research Projects**

- Potential Impact of Rent De-Control on Selected Markets in Ontario
- Review of the Ontario Auditors analysis of the cost of social housing.
- *Future Social Housing Delivery Opportunities in Metro Toronto.*
- Development of a model for projecting core need households to 2011.
- Analysis of the City of Toronto's approach to the valuation of certain properties developed under the *Rental Housing Protection Act, 1989.*
- *Security of Tenure Issues Pertaining to Co-operative Housing.*
- *Rent Regulation in Ontario*, a report prepared as expert Evidence for a Charter of Rights challenge of Ontario's system of rent regulation (with W.T. Stanbury).
- Feasibility study of enhancements to long term housing forecasting models (demographic factors) with David Foot.
- Feasibility study of enhancements to long term housing forecasting models (economic factors).
- Review of the housing situation in the Greater (Toronto) Metropolitan Region in 1988 and the next decade for the Ontario Ministry of Housing.

- Treatment of the Assisted Rental Program under rent regulation for the Ontario Ministry of Housing.
- Alternatives for implementing of the chronically depressed rent provision of the Residential Rent Regulation Act, 1986.
- Projected rental housing requirements to 1996, by unit rent level for Ontario Ministry of Housing.
- Analysis of the effects of the Canadian Home Ownership Stimulation Program on housing starts for Canada Mortgage and Housing Corporation.
- Energy Efficiency of New Housing (with Peat, Marwick and Partners and Scanada Consultants Limited) for Canada Mortgage and Housing Corporation.
- A Model of Supply and Demand in the Market for Housing for the Ontario Ministry of Housing.
- Several publications and presentations shown in the Academic Profile (see below).

#### **Other Areas:**

#### **Papers and Research Projects**

- Economic analysis of the market impact of the merger of two Canadian trucking companies in the context of the Competition Act.
- Assisted a Joint Task Force of the Ontario Ministries of Social Services and Health to develop a cost project model of alternative long term health care delivery systems.
- Study of Tax Incentives for Film and Television (joint project with Dr. E. Slack) for the Canadian Film and Television Association.
- Economic Analysis of Tax Incentives for the Film Industry (joint project with Dr. E. Slack) for the Department of Communications.
- Economic Impact of Cultural Institutions for Ontario Association of Art Galleries with the Ontario Federation of Symphony Orchestras and the Toronto Theatre Alliance.
- Economic Impact of Art Galleries' Expenditures on their Local Communities for the Ontario Association of Art Galleries.
- Developed a case study of the potash pro-rationing scheme invoked by the Saskatchewan government for the Faculty of Management Studies, Univ. of Toronto.
- Analysis of Regional Municipality of Niagara financial information for the Niagara Region Review Commission.
- Analysis of Ottawa/Carleton regional government's financial information, and comparison with other regional governments, using the MARS database (with Dr. E. Slack).
- A Dynamic Simulation Model of the North York Secondary School System for Planning for Declining Enrolment for the Ontario Institute for Studies in Education, Department of Educational Planning (with Dr. S. Padro).
- Development of an extension to the Limits to Growth World III Model incorporating commodity prices, technology, disaggregated regions and energy resources into the model.
- Development of a computer program for solving the Dynamic Transportation Problem (with Professors Sethi and Bookbinder at the Faculty of Management Studies, University of Toronto).



## PRESENTATIONS

- “Innovations in Rate Design”, 2010 CAMPUT Training Session
- “Cost of Service Filing Requirements” (2010) 2<sup>nd</sup> Annual Applications Training for Electricity Distributors, Society of Ontario Adjudicators and Regulators in cooperation with the Ontario Energy Board
- “Green Energy Act” (2010) 2<sup>nd</sup> Annual Applications Training for Electricity Distributors, Society of Ontario Adjudicators and Regulators in cooperation with Ontario Energy Board
- “Rate Design”, 2009 CAMPUT Training Session
- “How To Build Transmission and Distribution to Enable FiT: The Role of Distributors”, EUCI Conference on Feed in Tariffs, Toronto, Sept. 2009
- “Distributor Mergers and Acquisitions: Potential Savings”, 2007 Electricity Distributors Ass
- “Beyond Borders” Regulating the Transition to Competition in Energy Markets (with Fred Hassan), EnerCom Conference March 2006.
- “Low-Income Energy Plan for Peterborough City & County”, 2006 LIEN-AHAC Conference
- “The “Deregulated Retail Energy Sector in Ontario”, Toronto Association of Business Economists, Oct. 2003.
- “Other Approaches to Rate Regulation”, CAMPUT Annual Meeting, Sept. 2003.
- “Price Projection: Will the Rate Freeze be Revenue Neutral?” at Canadian Institute Conf., The Impact of Ontario’s New Electricity Market on Large Power Consumers Jan. 2003.
- “Managing Energy Price Risk: Impact of Market & Regulatory Developments on Price Risk Management”, Canadian institute Conference, Toronto, October 21, 2002.
- “Location Based Marginal Pricing: Will it Happen?” Ontario Energy Contracts, Insight Conference, Toronto, October 1, 2002.
- “The Evolution of the North American Energy Market” Canadian Gas Association Executive Conference, Vancouver, June 2002.
- “Alternate Dispute Resolution: Can Everyone Win?” Canadian Gas Association Breakfast, Whistler, British Columbia, May 7, 2002.
- “Incentive Regulation and Commodity Competition Impacts on Quality of Service & Rates”, CAMPUT Regulatory Educational Conference, Whistler, BC, May 7, 2002.
- “Energy Deregulation Developments and Impacts on the HVACR Industry”, HRAI’s 33rd Annual Meeting, August 23-25, 2001 Huntsville, Ontario.
- “Natural Gas Delivery Regulation in Canada”, HRAC Conference on Natural Gas in Nova Scotia, Halifax, Nova Scotia, August 25, 1999.
- “Licensing as a Regulatory Approach” Thirteenth Annual CAMPUT Regulatory Educational Conference, Saint John, New Brunswick, May 4, 1999.
- “The Impact of Restructuring Electricity Markets on Customers”, West Kootenay Power 1998 Annual Conference, The Dawn of Customer Choice, Kelowna, B.C., Dec. 2, 1998.
- “Gaining Access to the Retail Customer”, *Electricity Competition in Ontario, New Rule, New Opportunities, New Players* (Canadian Institute Conference), Toronto, Oct. 1998.

- 1 • "The Future: Mega-BTU Inc.?" (Plenary session) Twelfth Annual CAMPUT Regulatory
- 2 Educational Conference, Banff, Alberta, April 27, 1998.
- 3 • "Protecting Low Income Consumers' Access: Lessons Learned From Other Countries," Twelfth
- 4 Annual Energy Affordability Conference, National Consumers Law Center, Washington, D.C,
- 5 February 26-27, 1998.
- 6 • "Competition: What happens downstream of the meter?" (Plenary) Eleventh Annual CAMPUT
- 7 Regulatory Educ. Conference, Whistler, B.C., May 6, 1997.
- 8 • "Brokers, Marketers and the Public Interest" Eleventh Annual CAMPUT Regulatory Educational
- 9 Conference, Whistler, B.C., May 6, 1997.
- 10 • "Separation of Gas Supply, Merchant Functions & Other Alternatives," Tenth Annual CAMPUT
- 11 Regulatory Educ. Conf., Niagara-on-the Lake, May 1, 1996.
- 12 • "The Impact of Deregulation on the Public Interest," Tenth Annual CAMPUT Regulatory
- 13 Educational Conference, Niagara-on-the Lake, April 30, 1996.
- 14 • "Marketing to Low and Moderate Income Consumers in the New Competitive Market: Lessons
- 15 Learned From Other Industries," Tenth Annual Energy Affordability Conference, National
- 16 Consumers Law Center, Washington, D.C, February 22, 1996.
- 17 • "Where Should We be Going?" OEB Ten Year Market Review Workshop, Jan. 31, 1996.
- 18 • "Restructuring the Electrical Power Industry in Ontario" for the Board of Directors of Ontario
- 19 Hydro on behalf of the Power Workers' Union, August, 1995.
- 20 • "A New Vision for Ontario's Electric Demand/Supply Future" panel presentation, Opening
- 21 Plenary Session of the Canadian Independent Power Conference, Toronto, Dec. 1993.
- 22 • "Trends in Rental Housing Affordability by Income Level in Ontario" presented at the 1992
- 23 meetings of the Canadian Economics Assoc., Charlottetown, PEI.
- 24 • "An Evaluation of Rent Regulation as an Instrument for Meeting the Housing Needs of Renters in
- 25 Ontario," presented to the Ontario Standing Committee on General Government, August, 1991.
- 26 • with S.W. Hamilton (Sept 1990) "Housing and the Regulatory Environment", a paper presented
- 27 at the Housing Young Families Affordability Symposium, (Vancouver: Canadian Housing and
- 28 Renewal Association/Canada Mortgage and Housing Corp.)
- 29 • "New Telecommunications Technologies: Who Pays? Who Benefits?" presented at the 1990
- 30 (June) meetings of the Canadian Economics Assoc., Victoria, B.C.
- 31 • with W.T. Stanbury, (1989) "Rent Controls as a Prisoner of War Game", Canadian Real Estate
- 32 Research Bureau, Faculty of Commerce and Business Administration, University of British
- 33 Columbia, #89-ULE-019.
- 34 • "The Implications of Rent Regulation for Housing Market Models" presented at 1989 (June)
- 35 meetings of the Canadian Economics Association, Quebec City.
- 36 • "Price Caps - An Alternative to Rate of Return Regulation?" at the Canadian Association of
- 37 Members of Public Utility Tribunals/Centre for the Study of Regulated Industries, Annual
- 38 Regulatory Studies Training Programme, McGill University, May 14-18, 1989.
- 39 • "Living with Rent Regulation in Ontario" at the 35th North American meetings of the Regional
- 40 Sciences Association, Toronto, November 1988.

- "A Survey of the Research of the Thom Commission," at *Rent Control: The International Experience*, John Deutsch Institute Roundtable, Queen's University, September, 1987.
- Invited address on "Forecasting the Regulatory Environment of Financial Institutions" sponsored by the University of Michigan - Flint as the 1985 paper for their annual *Lectures on the American Economy and the Business Community* series.
- "Collapsing Barriers Between Banking and Other Financial Institutions" at the 1984 Canadian MBA Conference, McMaster University.
- The economic impact of cultural activities for conferences of National Museums of Canada, Canadian Conference on Heritage Resources, Canadian Museums Association, Ontario Association of Art Galleries, and Ontario Federation of Symphony Orchestras.

## PUBLICATIONS

### Refereed Books and Monographs:

- with W.T. Stanbury (February 1990) *Rent Regulation: The Ontario Experience*, (Vancouver: The Canadian Real Estate Research Bureau).
- with W.T. Stanbury (January 1990) *The Housing Crisis: The Effects of Local Government Regulation*, (Vancouver: The Laurier Institute).
- with T. Courchene and L. Schwartz (October 1986) *Ontario's Proposals for the Canadian Securities Industry*, Observation No. 29, (Toronto: C.D. Howe Inst.).
- (1983) *Price Competition in the Canadian Securities Industry: A Test Case of Deregulation*, (Toronto: Ontario Economic Council).
- with G.F. Mathewson (1982) *Information Entry and Regulation in Markets for Life Insurance - Part II Overview and Policy Implications*, (Toronto: Ontario Economic Council).

### Refereed Articles:

- with W.T. Stanbury (1990) "Landlords as Economic Prisoners of War", *Canadian Public Policy*, XVI no.4.
- with G.D. Quirin and S.P. Sethi (1977) "Market Feedbacks and the Limits to Growth", *INFOR*, Vol. 15, No. 1.

### Other Publications:

- (1992) *Technology, Competition and Cross-subsidization in the Canadian Telecommunications Industry*, (Ottawa: Public Interest Advocacy Centre).
- (April 1990) *Paying for What You Need: Technological Advances and Competition in Telecommunications*, (Ottawa: Public Interest Advocacy Centre).
- with Andrew Roman and Robert Horwood, (1989) *Insurance Retailing by Financial Institutions in Canada*, (Ottawa: Public Interest Research Centre).
- with Douglas G. Hartle (1983) "The TAX-2 Model and Results" in *A Separate Personal Income Tax for Ontario: An Economic Analysis*, Special Research Report, (Toronto: Ontario Economic Council).

- (1982) "Commentary" in *Inflation and the Taxation of Personal Investment Income: An Analysis and Evaluation of the Canadian 1982 Reform Proposals* (edit. D.W. Conklin), Special Research Report (Toronto: Ontario Economic Council).

## TEACHING

1989	Economics of Housing, Scarborough College, University of Toronto
1979 – 1985	Engineering Economy, Faculty of Engineering, University of Toronto
1982 – 1985	Computerized Business Systems (B.A. Program), and Management Information Systems (M.B.A.), Canadian School of Management
1979	Introductory Economics at St. George Campus, University of Toronto
1977 – 1979	Economic Principles at Erindale College, University of Toronto
1980 – 1985	Scuba diving instruction for Basic Diver, Sport Diver, Assistant Instructor and Instructor courses (National Association of Underwater Instructors).

## RESEARCH MANAGEMENT

1983 – 1987	<ul style="list-style-type: none"> <li>• Research Director: Commission of Inquiry Into Residential Tenancies.</li> <li>• Directing a staff of four in house researchers on various background studies on Ontario's housing market and the literature related to rent regulation. Managed thirty external projects on topics related to the housing market and rent regulation.</li> </ul>
1978 – 1980	<ul style="list-style-type: none"> <li>• Research Officer: Ontario Economic Council.</li> <li>• Research was conducted in the areas of regulation of the securities industry, mineral resource taxation policy, and Federal Provincial energy policy.</li> <li>• Other duties included managing ten external research contracts on topics in regulation and directing the work of research assistants.</li> </ul>

## OTHER ACTIVITIES

- Organizing Committee for the Concert for Inclusion in support of ParaSport Ontario
- Chairman of the Board of Directors of the Ontario Energy Marketers Association (formerly the Direct Purchase Industry Committee) and Executive Director of the Association.
- Invited participant in the Ontario Energy Board's External Advisory Committee.
- Panelist for "Administrative Tribunals and ADR", Osgoode Hall Law School, Professional Development Program, Continuing Legal Education, April 1997.
- Participation on behalf of OCAP in consultative processes related to direct purchase and integrated resource planning in the Ontario natural gas industry.
- Former Member of the Board of Directors of East Toronto Community Legal Services.
- Former Chairman of the Board of Directors of the Festival of Canadian Theatre.

- Articles in the editorial section of the Financial Times of Canada on policies for reforming Ontario's system of rent regulation (June 1990) and federal proposals regarding bank directorships (February 1991).
- Numerous appearances on CBC radio and television commenting on energy industry issues, competition, regulation and mergers in the Canadian economy.
- Refereed articles and research studies for *Canadian Public Policy*, *Queen's Quarterly* and Consumer and Corporate Affairs, Canada.
- Several organizations have been assisted in developing their research agendas, writing submissions to government on economic issue, or in other advisory capacities. Clients include the Public Interest Research Centre (topics include airline deregulation, Via Rail, telephone solicitation, Bell Canada's rate structure, frequent flyer programs, price cap regulation, and home equity conversion), Ontario Association of Art Galleries (arts funding and economic impact), Public Affairs Management, Inc., City of Toronto, Parks and Recreation Department, and Goldfarb Consultants.

## CLIENTS

### Private Sector Companies

Alfred Bunting & Co.	Auto Haulaway Inc.
BC Gas Utilities Limited	BC Rail
Buttcon Ltd.	Canavest House Ltd.
Canadian National Investments	Entergrus (Chatham-Kent Energy)
Comdisco Canada Inc.	Coral Energy
Devon Canada	Direct Energy
EnCana	ENERconnect
Enbridge Gas Distribution	EnCana Corporation
Enron Trade and Capital Canada	Financial Times of Canada
Fine Line Communications Ltd.	FortisBC
Fuji Electric (Tokyo)	Goldfarb Consultants
Great West Life Assurance Co.	Highmark Properties
Hydro One Networks Inc.	Hydro Québec
Insurance Corp. of British Columbia	McLeod Young Weir
New Brunswick Power (Disco)	Ontario Hydro Services
Ontario Power Generation	Shulman Communications Inc.
Sithe Canada	Star Produce
Terasen Gas	The Morassutti Group
Union Gas Limited	Wirebury Connections Inc.
Over 30 Ontario electricity distributors	

### Industry and Other Associations

Association for Furthering Ontario's Rental Development  
 Australian Merchant Bankers' Association

- 1 Canadian Association of Members of Public Utilities Tribunals (CAMPUT)
- 2 Canadian Business Telecommunications Alliance
- 3 Canadian Film and Television Association
- 4 Canadian Independent Telephone Association
- 5 Canadian Museums Association
- 6 Cornerstone Hydro Electric Concepts
- 7 Electricity Distributors Association
- 8 Manitoba Keewatinowi Okimakanak
- 9 Ontario Association of Art Galleries
- 10 Ontario Energy Association
- 11 Ontario Federation of Symphony Orchestras
- 12 Power Workers' Union (CUPE 1000)
- 13 Toronto Theatre Alliance
- 14

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16 **Consumers' Associations**

- 17 Alberta Council on Aging
- 18 Alert on Welfare
- 19 British Columbia Old Age Pensioners' Association
- 20 Canadian Pensioners Concerned
- 21 (Nova Scotia Division)
- 22 Consumers Association Of Canada
- 23 (National)
- 24 (Manitoba Branch)
- 25 (Alberta Branch)
- 26 (Northwest Territories Branch)
- 27 Consumers Fight Back Association
- 28 Council of Senior Citizens' Organizations
- 29 Co-operative Housing Association of Ontario
- 30 Federated Anti-Poverty Groups of British Columbia
- 31 Action réseau consommateurs (formerly La Fédération
- 32 Nationale des Associations de Consommateurs du Québec)
- 33 Manitoba Society for Seniors
- 34 The National Anti-Poverty Organization
- 35 Nova Scotia League for Equal Opportunities
- 36 Ontario Coalition Against Poverty
- 37 Option Consommateurs
- 38 PEI Council for the Disabled
- 39 PEI Senior Citizens Federation
- 40 People on Welfare for Equal Rights
- 41 Public Interest Research Centre

1	Rural Dignity of Canada
2	Rural Dignity, PEI Chapter
3	Senior Citizen' Association
4	Social Action Commission
5	
6	<b>Counsel for Consumers' Associations</b>
7	British Columbia Public Interest Advocacy Centre
8	Legal Aid Manitoba, Public Interest Law Centre
9	Newfoundland Consumer Advocate
10	Public Interest Advocacy Centre (Ottawa)
11	
12	
13	<b>Government</b>
14	<b>Federal</b>
15	Canada Mortgage and Housing Corporation
16	Canadian Conference on Heritage Resources
17	Consumer and Corporate Affairs (Canada)
18	Department of Communications (Canada)
19	Director of Investigation and Research, Combines Investigation Act
20	St. Lawrence Seaway Authority
21	
22	<b>Provincial</b>
23	Alberta Department of Energy
24	Commission of Inquiry into Residential Tenancies
25	New Brunswick, Department of Energy
26	Niagara Region Review Commission
27	Ontario Economic Council
28	Ontario Energy Board
29	Ontario Institute for Studies in Education, Department of Educational Planning
30	Ontario Ministry of Community and Social Services
31	Ontario Ministry of Health
32	Ontario Ministry of Housing (Corporate Policy and Planning; Rent Review Policy, Housing Field
33	Operations)
34	Ontario Securities Commission
35	Ontario Task Force on the Investment of Public Sector Pension Funds
36	Ottawa/Carleton Region Review Commission
37	University of Toronto
38	

- 1    **Other**
- 2    City of Calgary Electrical System
- 3    City of Peterborough
- 4    City of Toronto, (Telecom; Housing; Parks and Recreation)
- 5    Halifax Regional Municipality
- 6    Manitoba NDP Caucus
- 7    Office of Fair Trading (United Kingdom)
- 8    St. Francis Xavier University
- 9    Toronto Harbour Commissioners
- 10   Four municipally operated public utility telephone system

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14    **Education**

- 1975           Masters in Business Administration in Economics and Management Science, University of Toronto
- 1972           Bachelors of Science in Electrical Engineering, University of Toronto

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## ASSOCIATE, RATES AND REGULATION

Michael has over 35 years of experience in the electricity industry dealing in areas of finance, cost allocation, rate design and regulatory environment. Michael has been an expert witness at numerous Ontario Energy Board proceedings and has participated in task forces dealing with his areas of expertise. Michael is a leader and team player that gets things done and gets along well with colleagues.

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## PROFESSIONAL OVERVIEW

### Elenchus

2010 - Present

#### Associate Consultant, Rates & Regulation

- Provide guidance on the Regulatory environment in Ontario for distributors, with particular emphasis in electricity rates in Ontario and the regulatory review and approval process for cost allocation and rate design. Some of the clients that Michael provides advice include: Hydro Quebec Energy Marketing Inc., GTAA, Ontario Energy Board, City of Hamilton, Hydro One Transmission, Powerstream, Hydro Ottawa, Veridian, APPRO and Hydro 2000.

### Hydro One Networks Inc.

2002 - 2010

#### Manager, Pricing, Regulatory Affairs, Corporate and Regulatory Affairs

- In charge of Distribution and Transmission pricing for directly connected customers to Hydro One's Distribution system, embedded distributors and customers connected to Hydro One's Transmission system. Determine prices charged to customers that conform to guidelines and principles established by the Ontario Energy Board, (OEB). Provide expert testimony at OEB Hearings on behalf of Hydro One in the areas of Cost Allocation and Rate Design. Keep up to date on Cost Allocation and Rate Design issues in the industry. Ensure deliverables are of high quality, defensible and meet all deadlines.

1 Keep staff focused and motivated and work as a team member of the Regulatory Affairs  
2 function. Provide support to other units as necessary.

**Ontario Power Generation Inc. 1999 - 2002**

**3 Manager, Management Reporting and Decision Support, Corporate Finance**

- 4 • In charge of producing weekly, monthly, quarterly and annual internal financial  
5 reporting products. Input to and coordination of senior management reporting and  
6 performance assessment activities. Expert line of business knowledge in support of  
7 financial and business planning processes. Coordination, execution of review, and  
8 assessment of business plans, business cases and proposals of an operational nature.  
9 Provide support to other units as necessary. Work as a team member of the Corporate  
10 Finance function.

**Ontario Hydro 1998 - 1999**

**11 Acting Director, Financial Planning and Reporting, Corporate Finance**

- 12 • In charge of the day to day operation of the division supporting the requirements of  
13 Ontario Hydro's Board of Directors, Chairman, President and CEO, and the Chief  
14 Financial Officer, to enable them to perform their due diligence role in running the  
15 company. Interact with business units to exchange financial information.

**Financial Advisor, Financial Planning and Reporting , Corporate 1997  
Finance**

- 16 • Responsible for co-ordinating Retail, Transmission, and Central Market Operation  
17 divisions' support of Corporate Finance function of Ontario Hydro to ensure financial  
18 information consistency between business units and Corporate Office, review business  
19 units compliance with corporate strategy. Provide advice to Chief Financial Officer and  
20 Vice President of Finance on business unit issues subject to review by Corporate  
21 Officers.
- 22 • Participate or lead task team dealing with issues being evaluated in the company.  
23 Supervise professional staff supporting the function. Co-ordinate efforts with advisors  
24 for GENCO and Corporate Function divisions to ensure consistent treatment throughout  
25 the company.

**Section Head, Pricing Implementation, 1986 - 1997  
Pricing**

- 26 • In charge of pricing experiments, evaluation of marginal costs based prices, cost-of-  
27 service studies for municipal utilities, analysis and comparison of prices in the electric  
28 industry, rate structure reform evaluation, analysis of cost of servicing individual

1 customers and support the cost allocation process used to determine prices to end  
2 users.

- 3 • The section was also responsible for the derivation of wholesale prices charged to  
4 Municipal Electric Utilities and retail prices for Direct Industrial customers, preparation  
5 of Board Memos presented to Ontario Hydro's Board of Directors and support the  
6 department's involvement at the Ontario Energy Board Hearings by providing expert  
7 witness testimony.

**Section Head, (acting), Power Costing, Financial Planning &  
Reporting, Corporate Finance**

**1994 - 1995**

- 8 • Responsible for the allocation of Ontario Hydro's costs among its customer groups and  
9 ensure that costs are tracked properly and are used to bill customers. Maintain the  
10 computer models used for cost allocation and update the models to reflect the  
11 structural changes at Ontario Hydro. Participate at the Ontario Energy Board Hearings  
12 providing support and expert testimony on the proposed cost allocation and rates.  
13 Provide cost allocation expertise to other functions in the company.

**Additional Duties**

**1991**

- 14 • Manager (acting) Rate Structures Department.
- 15 • Review of utilities' rates and finances for regulatory approval.
- 16 • Consultant. Sent by Ontario Hydro International to Estonia to provide consulting  
17 services on cost allocation and rate design issues to the country's electric company.

**Analyst, Rates**

**1983 - 1986**

- 18 • In charge of evaluating different marketing strategies to provide alternatives to  
19 customers for the efficient use of electricity. Co-ordinate and supervise efforts of a  
20 work group set up to develop a cost of service study methodology recommended for  
21 implementation by Municipal Electric Utilities and Ontario Hydro's Rural Retail System.  
22 Provide support data to Ontario Hydro's annual Rate Submission to the Ontario Energy  
23 Board. Participate in various studies analysing cost allocation areas and financial  
24 aspects of the company.

**Forecasting Analyst, Financial  
Forecasts**

**1980 - 1983**

- 25 • Evaluating cost data related to electricity production by nuclear plants and preparing  
26 short term forecasts of costs used by the company. Maintain and improve computer  
27 models used to analyse the data.

- Review Ontario Hydro's forecast of customer revenues, report actual monthly, quarterly and yearly results and explain variances from budget. Support the development of new computerized models to assist in the short-term forecast of revenues.

#### **Project Development Analyst, Financial Forecasts**

**1979 - 1980**

- In charge of developing computerized financial models used by forecasting analysts planning Ontario Hydro's short term revenue and cost forecasts and also in the preparation of Statement of Operations and Balance Sheet for the Corporation-.

#### **Assistant Engineer – Reliability Statics, Hydroelectric Generations Services**

**1978 - 1979**

- In charge of analysing statistical data related to hydroelectric generating stations and producing periodic report on plants' performance.

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### **ACADEMIC ACHIEVEMENTS**

1977            Master of Business Administration, University of Toronto. Specialized in Management Science, Data Processing and Finance. Teaching Assistant in Statistics.

1975            Bachelor of Science in Industrial and Management Engineering, Technion, Israel Institute of Technology, Haifa, Israel.

### **OTHER**

Fluent in English, Spanish, and Hebrew. Understands German and French.