

March 3, 2015

VIA EMAIL AND PUROLATOR COURIER

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

Dear Ms. Walli:

Re: Board File No.: EB-2014-0055
Our Client: Algoma Coalition
Applicant: Algoma Power Inc.
Our File No.: 12524-7

Further to our response to the comments of Algoma Power Inc. (API) with respect to Algoma Coalition's counsel, we now provide you with a response to API's comments regarding Mr. Robert Reid's expenses.

Firstly, we would like to address the errors in Mr. Reid's accounting system which produced incorrect tax codes, which resulted in inaccurate tax amounts being automatically calculated in association with some of his claimed expenses. We were also advised that Mr. Reid's system produces an automatic 5% mark-up on all disbursements. We have recalculated Mr. Reid's expenses using the correct tax rate of 13% and removing the 5% mark-up on disbursements. The following table details the results of our recalculation and includes relevant notes for the Board's reference.

Disbursements:	OLD	NEW	Difference	NOTE
Accommodations	\$ 1,302.16	\$ 1,194.21	\$ 107.95	Attributable to 5% markup. We have also removed the amount for room service on this bill and added it to the meals category. When adding the amount to the meals category we only used \$20 which would be Mr. Reid's entitlement for dinner. The remaining \$26 was not claimed.
Taxis	\$ 164.17	\$ 145.49	\$ 18.68	Previous amount included taxes and a mark-up on a couple receipts
Mileage	\$ 1,811.55	\$ 1,725.28	\$ 86.26	Attributable to 5% markup
Parking	\$ 35.32	38	\$ (2.68)	This was underclaimed - I don't know why bc Melissa stated that there was a mark-up and taxes
Meals	\$ 82.33	\$ 75.54	\$ 6.79	Used price without tip, plus tax, on Gabby's and Pickel Barrel and added the \$20 entitlement from the room service on the hotel bill. Please note that the remaining \$26 from the room service was not claimed
Travel - Air	\$ 765.59	\$ 729.13	\$ 36.45	Attributable to 5% markup
TOTAL OVERCLAIMED BY RR			\$ 253.46	

As can be seen from the above table, recalculating Mr. Reid's expenses, we have noted that Mr. Reid over-claimed by \$253.46.

Please also see the itemized list of the taxi expenses below, along with copies of the receipts which are attached hereto.

Date	Transportation Explanation	Cost
20-Aug-14	From Hotel to 2300 Yonge Street	\$ 29.50
20-Aug-14	From 2300 Yonge Street to Hotel	\$ 29.00
08-Sep-14	From 2300 Yonge Street to Hotel	\$ 25.00
20-Oct-14	From Hotel to 2300 Yonge Street	\$ 35.99
20-Oct-14	From 2300 Yonge Street to Hotel	\$ 26.00
TOTAL		\$ 145.49

With respect to API's comments regarding Mr. Reid driving from Sault Ste. Marie to Toronto instead of flying, Algoma Coalition submits that, although travel arrangements were made separately and independently by Algoma Coalition's counsel and consultant, both Algoma Coalition's counsel and consultant acted responsibly in making said arrangements to ensure that they were both reasonable and cost effective. While Mr. Reid did drive his own vehicle to Toronto to attend at the Board on two occasions on August 20, 2014 and September 8, 2014, his corresponding use of taxis was wholly appropriate given the difficulty associated with finding parking close to the Board's offices and the costs associated with doing so. Algoma Coalition notes that Mr. Reid's use of taxis was at all times consistent with the Directive.

We have also been asked by Rudina Gjinali, Accountant with the Board, to provide clarification on the following information:

1. I noticed a flight change fee of \$101.70 while checking your cost claim. Could you please provide an explanation regarding this charge?
2. Aug 20- There is a day charge of \$124.50 charged on your Hilton hotel bill. Could you please provide an explanation regarding this charge
3. Sep 7- The guest room charge of \$309 charged on the Doubletree Hotel was higher compared to the other hotel charges. Was this rate the most economic one for that day?
4. Please provide itemized receipts for Meals charge of \$82.33 .

Our response to Ms. Gjinali's questions are as follows:

1. The charge for Mr. Reid's flight change was due to the hearing ending earlier than expected. As opposed to Mr. Reid incurring further charges for meals and accommodations, arrangements were made for him to return to Sault Ste. Marie earlier.
2. Mr. Reid checked out of the hotel late this day given he was unable to attend at the hotel prior to the hotel's checkout time on account of his attendance at the hearing. He was therefore charged a fee for the extended stay.
3. With respect to Mr. Reid's accommodations at the Doubletree Hotel, we can advise that although this price was higher than that of Energy Probe's and VECC, Mr. Reid did compare hotel prices and booked a standard room.
4. Unfortunately we are unable to provide itemized receipts for the meals totaling \$82.33. The only receipts Mr. Reid has available are his visa confirmation receipts which are attached hereto.

Yours very truly,
WISHART LAW FIRM LLP



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:cbh

Attach.

Wishart
LAW FIRM LLP

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Sault Ste. Marie, Ontario
Canada P6A 1X2
Tel. 705.949.6700
Fax 705.949.2465

www.wishartlaw.com

Technical Conference

DIAMOND TAXI
251 QUEEN ST EAST
TORONTO ON
CAB-1294

Term Id: PS471445
Invoice #: 075

VISA PURCHASE
Card #: XXXXXXXXXXXX8788

00 APPROVED 001

AMOUNT	\$24.50
TIP	\$5.00

TOTAL	\$29.50
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Agree to pay above total as per
cardholder or merchant agreement.
Retain this copy for your records.

Ref. #: 0010014700
Entry Method: C
Auth. #: 056872
Date: 2014/08/20 Time: 09:25A

CUSTOMER COPY

DIAMOND TAXI
251 QUEEN ST EAST
TORONTO ON
CAB-2382

Term Id: PS471501
Invoice #: 051

VISA PURCHASE
App Label: Visa Credit

AID: A0000000031010
TUR: 0000000000
TSI: F800
Card #: XXXXXXXXXXXX0780

00 APPROVED 001

AMOUNT	\$24.00
TIP	\$5.00

TOTAL	\$29.00
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By entering a verified PIN, cardholder
agrees to pay issuer such total in
accordance with issuer's agreement
with cardholder

Ref. #: 0010015170
Entry Method: C
Auth. #: 003509
Date: 2014/08/20 Time: 03:16P

CUSTOMER COPY

Settlement Conference

V
IMPARK00090438A
11 CENTRE AVE
TORONTO, ON M6G1T3
4163691801

MERCHANT ID: 87169970423 TERM ID: 001

SALE

XXXXXXXXXXXX8788

VISA ENTRY METHOD: CHIP
09/08/14 17:07:56
INV #: 000135 APPR CODE: 027216
BATCH #: 000586
REF #: 135

AMOUNT

\$18.00

PIN VERIFIED BY CARD ISSUER
CARDHOLDER AGREES TO PAY ABOVE
TOTAL AMOUNT IN ACCORDANCE WITH
CARD ISSUER'S AGREEMENT
(MERCHANT AGREEMENT IF CREDIT VOUCHER)
RETAIN THIS COPY FOR STATEMENT

VERIFICATION

CARDHOLDER COPY

APPROVED

APPLICATION LABEL: Visa Credit
AID: A0000000031010
TVR: 00 00 00 00 00
TSI: FB 00

V
DIAMOND TAXI
251 QUEEN ST EAST
TORONTO ON
CAB 2823

Term Id: PS471703

Invoice #: 666

VISA PURCHASE

App Label: Visa Credit

AID: A0000000031010

TVR: 0000000000

TSI: FB00

Card #: XXXXXXXXXXXX0708

00 APPROVED 001

AMOUNT \$19.75
TIP \$5.25

TOTAL \$25.00

By entering a verified PIN, cardholder
agrees to pay issuer such total in
accordance with issuer's agreement
with cardholder

Ref. #: 0010014290

Entry Method: C

Auth. #: 042360

Date: 06/14/09/08 Time: 04:37P

CUSTOMER COPY

Settlement Conference



Name and Address

REID, ROBERT
633 ALBERT ST E
SAULT STE. MARIE, ON P6A 2K5
CA

DOUBLETREE BY HILTON TORONTO

Room 2222/NKR
Arrival Date 09/07/14
Departure Date 09/08/14
Adult/Child 1/0
Room Rate 309.00
Rate Plan V-LV1
HHonors # 904077629
Airline:

Hotel Address

108 CHESTNUT STREET
TORONTO, ON M5G 1R3
CA

Reservations
www.doubletree.com or
1-800-222-TREE

Confirmation # 81127048

09/08/14 PAGE 1

DATE	REFERENCE	DESCRIPTION	AMOUNT
09/07/14	244186	*BISTRO LOUNGE	46.00
09/07/14	244538	GUEST ROOM	309.00
09/07/14	244538	HST - ROOM TAX	40.17
09/07/14	244538	DMP - DESTINATION MKT PROGRAM TAX	8.22
09/07/14	244538	HST - DMP TAX	1.08
09/08/14	245172	AX *****8788	(404.47)
		** BALANCE **	0.00

The on-line eFolio is a courtesy informational service, subject to [Privacy Policy](#) and [Site Usage](#); actual folio kept in hotel records.



381456

RECEIPT / REÇU

porter

Passenger Name Reid Robert

PNR# NCV1WX

Date Oct. 20th 14

Amount \$ 101.70

☐ Ticket Purchase
Achat de billet☒ Flight Change
Changement d'itinéraireExcess weight
Poids excédentaire☐ Other
AutreSpecify
Spécifier

Station Y12

Paid / Payé ☐ Cash / Comptant☐ Traveller's Cheque / Chèque de voyage

Outbound Flight PD 691

☒ Credit card / Carte de crédit ☐ Amex ☐ MC ☒ Visa

Inbound Flight 14 AM

☐ Other / Autre

Vol d'arrivée

Card # XXXX XXXX XXXX 5188 1215 Exp

Completed by 1563

Signature X [Signature]

1 - White copy: Customer
Copie blanche: Client2 - Yellow copy: Accounting
Copie jaune: Comptabilité3 - Pink copy: Counter
Copie rose: ComptoirWELCOME TO
SAULT STE. MARIE AIRPORT
PLEASE KEEP THIS TICKET
WITH YOU

PLEASE REMAIN INSIDE

ENTERED : 2014/10/19 16:07

PAID ON : 2014/10/20 21:26

DURATION : 29:49:12

TICKET# : 5875069

ORIG. FEE : \$ 20.00

PAID : \$ 20.00

PREPAID : \$ 0.00

HST : \$ 2.30

CHANGE : \$ 0.00

SHIPPING : \$ 0.00

*****0788 S

VISA

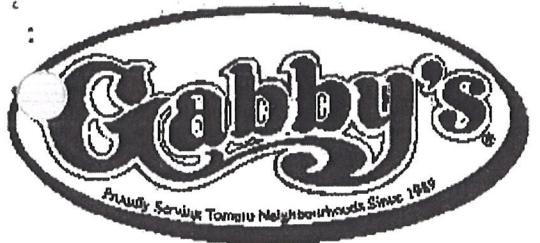
Seq# 010001001025 PFSM001

Purchase 14/10/20 21:20:07

Auth# 002765

APPROVED

Oral Hearing

309 King St. West
Toronto, ON M5V 1J5
416.979.9790
HST# R122241177

TYPE: PRE-AUTHORIZATION

19 Oct 2014 20:28:23
TransId: 2085614
Server : Kayla P
Table : 12
Seats : 1
MerchantId :
InvoiceNum : 2085614Account : VISA
Acct # : XXXXXXXXXXXXX8788
Auth. # : 046892
Ret. # : 004 070444 SWI

SUBTOTAL \$ 26.42

TAX \$

TOTAL \$ 33.00

HST = 3.04

APPROVED 046892

Cardholder will pay card issuer

above amount pursuant to
Cardholder Agreement.

CUSTOMER COPY

Carl Hearing

PICKLE BARREL
YONGE-EGLINTON
2300 YONGE ST
TORONTO, ON M4P1E6
4164851244

SALE

Server #: 003261
Table #: 0060
Check #: 0001211010
MID: 87493120018
TID: 009 REF#: 00000014
Batch # 325 13:39:32
10/20/14
APPR CODE: 080829
VISA
*****8788C ***

AMOUNT \$36.34
TIP \$7.27
TOTAL \$43.61

APPROVED

Visa Credit TX = 4.18
AID: A0000000031010
TVR: 00 00 00 80 00
TS: F8 00

THANK YOU
PLEASE COME AGAIN

CUSTOMER COPY

BECK TAXI
1 CREDIT UNION DR
Toronto ON, M4A 2S6
www.becktaxi.com
(416)751-5555

SALE

MID: 5943594
TID: A5943594 REF#: 00000004
Batch # 102 SEQ: 102001001004
10/20/14 15:42:52
CVC: Y
APPR CODE: 076109
VISA
*****8788C ***

AMOUNT \$20.75
TIP \$5.25
TOTAL \$26.00

00 - APPROVED - 001

Visa Credit
AID: A0000000031010
TVR: 00 00 00 80 00
TS: F8 00

Thank You for Choosing
Beck Taxi
3 Ways to Order
PHONE-WEB-APP

1200P
CAB 1200

CUSTOMER COPY

BECK TAXI
1 CREDIT UNION DR
Toronto ON, M4A 2S6
www.becktaxi.com
(416)751-5555

SALE

MID: 5850888
TID: A5850888 REF#: 00000002
Batch # 035 SEQ: 035001001002
10/20/14 09:33:32
CVC: Y
APPR CODE: 000121
VISA
*****8788C ***

AMOUNT \$30.50
TIP \$5.49
TOTAL \$35.99

00 - APPROVED - 001

Visa Credit
AID: A0000000031010
TVR: 00 00 00 80 00
TS: F8 00

Thank You for Choosing
Beck Taxi
3 Ways to Order
PHONE-WEB-APP

BK
CAB 2355

CUSTOMER COPY