

ONTARIO ENERGY BOARD

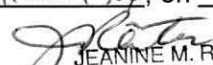
IN THE MATTER OF the *Ontario Energy Board Act, 1998*;

AND IN THE MATTER OF an Application by Oshawa PUC Networks Inc. for an Order approving rates and other service charges for the distribution of electricity for the years 2015 through 2019.

AFFIDAVIT OF DAVID SHPIGLER

I, DAVID SHPIGLER, of the town (city/town) of Nanuet  
(province/state), New York, USA (country), MAKE OATH AND SAY:

1. I am employed by, or associated with, UtiliWorks. The report filed by Oshawa PUC Networks Inc. (OPUCN) as Exhibit 2, Tab B, Schedule 4 (Report) in support of its application to the Ontario Energy Board (OEB) for 2015-2019 distribution rates (EB-2014-0101) was prepared under my direction and guidance.
2. This affidavit is provided to attest to the accuracy and truthfulness of the contents of the Report, and of any interrogatory responses or technical conference undertakings that I was asked by OPUCN to provide, or to review and comment on or contribute to (and in that event, as applicable, to the extent of my review and comment or contribution).
3. I have also read, understood, and agree to the contents of the OEB's Form A to its *Rules of Practice and Procedure*, a copy of which Form A, signed by me, is attached as Exhibit 1 to this affidavit.

SWORN BEFORE ME at CAPITAL ONE BANK  
NANUET NY, on 7/6/15, 2015.  
  
JEANINE M. REITER  
Notary Public State Of New York  
Qualified In Rockland County  
Lic. #01RE6054404  
Commission Expires February 5, 2019

  
DAVID SHPIGLER

**FORM A**

**IN THE MATTER OF** the *Ontario Energy Board Act, 1998*;

**AND IN THE MATTER OF** an Application by Oshawa PUC Networks Inc. for an Order approving rates and other service charges for the distribution of electricity for the years 2015 through 2019.

**ACKNOWLEDGEMENT OF EXPERT'S DUTY**

1. My name is **David Shpigler**. I live at Nanuet (city), in the State (province/state) of New York, USA (country).
2. I have been engaged by or on behalf of Oshawa PUC Networks Inc. to provide evidence in relation to the above-noted proceeding before the Ontario Energy Board.
3. I acknowledge that it is my duty to provide evidence in relation to this proceeding as follows:
  - (a) to provide opinion evidence that is fair, objective and non-partisan;
  - (b) to provide opinion evidence that is related only to matters that are within my area of expertise; and
  - (c) to provide such additional assistance as the Board may reasonably require, to determine a matter in issue.
4. I acknowledge that the duty referred to above prevails over any obligation which I may owe to any party by whom or on whose behalf I am engaged.

Date 7/6/15

Signature 

  
JEANINE M. REITER  
Notary Public State Of New York  
Qualified In Rockland County  
Lic. #01RE6054404  
Commission Expires February 5, 2019



**David Shpigler** *Principal*

David Shpigler is responsible for UtiliWorks' financial and operational analytics practices. He has a background in developing financial models and business plans. For over 15 years, David has provided leadership and vision in formulating long-term strategic focus to nearly 250 utilities and related system developers. David's work has involved strategic assessment, market analysis, business case development, economic evaluation of network design, and industry benchmarking. Before joining UtiliWorks, David worked as a Manager for Cambridge Strategic Group and founded his own management consulting firm, The Shpigler Group. His expertise is well-known within the utility space, and has published research studies with various industry publications. David holds a BA from State University of New York (SUNY) – Albany and an MBA from the Booth School of Business at the University of Chicago.