

**BDR** NorthAmerica Inc.  
34 King Street East,  
6<sup>th</sup> Floor,  
Toronto, Ontario  
M5C 2X8  
416-807-3332

November 2, 2016

**VIA RESS, EMAIL AND COURIER**

Ontario Energy Board  
2300 Yonge Street  
27th Floor  
Toronto, Ontario  
M4P 1E4

Attention: Kirsten Walli, Board Secretary

Dear Ms. Walli:

**EB-2015-0043: Commercial/Industrial Rate Design – CFIB Cost Claim**

Please find the cost claim of the Canadian Federation of Independent Business in the above captioned matter.

Yours truly,



Paula Zarnett  
Vice President

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 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 present in the document to assist with the calculation of the cost claim.
- All claims must be in Canadian dollars. If applicable, state exchange rate and country of initial currency.  
Rate: \_\_\_\_\_ Country: \_\_\_\_\_
- A separate "Detail of Fees and Disbursements Being Claimed" (comprising a "Statement of Fees Being Claimed" and a "Statement of Disbursements Being Claimed") is required for each consultant or lawyer/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 must be attached unless, for a given consultant, a CV has been provided to the Board in another process within the last 24 months.
- Except as provided in section 7.03 of the Practice Direction on Cost Awards, itemized receipts must be provided.

File # EB- <u>2015-0043</u>	Process: <u>Commercial/Industrial Rate Design</u>
Party: <u>CFIB- Canadian Federation of Independent</u>	Affiant's Name: <u>Jennifer McAleer</u>
HST Number: <u>83152-3360-RT001</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, Jennifer McAleer, of the City/Town of Georgetown  
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.

J. McAleer  
Signature of Affiant

Sworn or affirmed before me at the City/Town of Toronto  
in the Province/State of Ontario, on Nov 2, 2016.  
(date)

G. Round  
Commissioner for taking Affidavits

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



File # EB- 2015-0043 Process: Rate Design for Electricity Customers

Party: **Canadian Federation of Independent Business**

Summary of Fees and Disbursements Being Claimed

Legal/consultant fees	<b>\$5,271.50</b>
Disbursements	<b>\$ 0.00</b>
HST	<b>\$ 685.30</b>
<b>Total Cost Claim</b>	<b>\$5,956.80</b>

Payment Information

Make cheque payable to: **BDR NorthAmerica Inc.** \_\_\_\_\_

Send payment to this address: **34 King Street East, Suite 600** \_\_\_\_\_  
**Toronto, Ontario M5C 2X8** \_\_\_\_\_  
\_\_\_\_\_

Detail of Fees and Disbursements Being Claimed

Statement of Fees Being Claimed

Statement of Fees being claimed for Eligible Activity is found on the second tab of this workbook.

Statement(s) of Disbursements Being Claimed

Statement of Disbursements being claimed is found on the third tab of this workbook.

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



Individual Whose Costs are Being Claimed

Name: <u>Jennifer McAleer</u>		
Counsel/Articling Student/Paralegal: <input checked="" type="checkbox"/> Analyst/Consultant: <input type="checkbox"/> CV attached: <input checked="" type="checkbox"/>	Year Called to Bar <div style="border: 1px solid black; padding: 2px; width: fit-content; margin: 0 auto;">2000</div>	Completed Years Practicing/Years of relevant experience <div style="border-bottom: 1px solid black; width: 100%; text-align: center; margin: 0 auto;">16</div>
CV not required: <input type="checkbox"/>		

Name: <u>Paula Zarnett</u>		
Counsel/Articling Student/Paralegal: <input type="checkbox"/> Analyst/Consultant: <input checked="" type="checkbox"/> CV attached: <input checked="" type="checkbox"/>	Year Called to Bar <div style="border: 1px solid black; padding: 2px; width: fit-content; margin: 0 auto;"> </div>	Completed Years Practicing/Years of relevant experience <div style="border-bottom: 1px solid black; width: 100%; text-align: center; margin: 0 auto;">30</div>
CV not required: <input type="checkbox"/>		

Name: _____		
Counsel/Articling Student/Paralegal: <input type="checkbox"/> Analyst/Consultant: <input type="checkbox"/> CV attached: <input type="checkbox"/>	Year Called to Bar <div style="border: 1px solid black; padding: 2px; width: fit-content; margin: 0 auto;"> </div>	Completed Years Practicing/Years of relevant experience <div style="border-bottom: 1px solid black; width: 100%; text-align: center; margin: 0 auto;"> </div>
CV not required: <input type="checkbox"/>		

**Ontario Energy Board**  
**COST CLAIM FOR CONSULTATIONS**  
**Statement of Fees Being Claimed**



File # EB- EB-2015-0043

Process C/I Rate Design

Party Canadian Federation of Independent Bu:

HST Rate: 13%

Individual Whose Fees are Being Claimed	Hourly rate	Group Meeting on Aug 4, 2016	Group Meeting on Aug 18, 2016	Group Meeting on Aug 26, 2016	Review and comment on Staff Discussion Paper	Meeting on Jun 2, 2016	Subtotal	HST	Total
		Eligible Participant	Eligible Participant	Eligible Participant	Eligible Participant	Eligible Participant			
Jennifer L. McAleer	\$290.00	Up to 3.75 hours	2.50	Up to 3 hours	0.60	Up to 3 hours	\$899.00	\$116.87	\$1,015.87
Paula Zarnett	\$330.00		1.25		12.00		\$4,372.50	\$568.43	\$4,940.93
							\$0.00	\$0.00	\$0.00
							\$0.00	\$0.00	\$0.00
							\$0.00	\$0.00	\$0.00
<b>Totals:</b>							<b>\$5,271.50</b>	<b>\$685.30</b>	<b>\$5,956.80</b>

Total legal/consultant fees: \$5,956.80

CFIB  
CF 855 OEB Initiative on General Service Rates  
Paula Zarnett  
August, 2015

DATE	HOURS	DESCRIPTION
August, 2015	1	
	2	
	3	
	4	
	5	
	6	
	7	
	8	
	9	
	10	
	11	
	12	
	13	
	14	
	15	
	16	
	17	
	18	1.25 Meeting at OEB
	19	
	20	
	21	
	22	
	23	
	24	
	25	
	26	
	27	
	28	
	29	
	30	
	31	
<b>TOTAL</b>	1.25	

CFIB  
 CF 855 EB-2015-0043 Commercial Industrial Rates  
 Paula Zarnett  
 May, 2016

DATE	HOURS	DESCRIPTION
May, 2016	1	
	2	
	3	
	4	
	5	
	6	
	7	
	8	
	9	1.50 Read and make notes on staff paper
	10	0.75 Further review of staff paper
	11	
	12	
	13	1.50 Discussion with BDR team on key issues for comment
	14	
	15	
	16	
	17	
	18	
	19	
	20	
	21	
	22	
	23	
	24	3.00 Draft comment letter
	25	4.25 Draft comment letter
	26	1.00 Edits to comment letter
	27	
	28	
	29	
	30	
	31	
<b>TOTAL</b>	<b>12.00</b>	

Fasken Martineau DuMoulin LLP

Barristers and Solicitors  
Patent and Trade-mark Agents

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+ 1 416 364 7813 Fax

1 800 268 8424 Toll-free

Bay Adelaide Centre  
333 Bay Street, Suite 2400  
P.O. Box 20  
Toronto, Ontario M5H 2T6  
Canada

fasken.com



**Canadian Federation of Independent  
Business**  
401-4141 Yonge Street  
Toronto (Ontario) M2P 2A6

November 02, 2016  
Invoice #: \*\*\*\*\*  
HST #: 87937 6127 RT0001

**FEE MEMORANDUM**

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**Matter Number: 287118.00006**

**Matter: OEB Rate Design Initiative for Non-Residential Customers**

**Responsible Professional: J. McAleer**

08/18/2015 Attend stakeholders' meeting  
J. McAleer

05/26/2016 Review reply submissions to OEB staff report  
J. McAleer



Matter Number: 287118.00006  
Matter: OEB Rate Design Initiative for Non-Residential  
Customers  
Responsible Professional: J. McAleer

Page 3  
Invoice #: \*\*\*\*\*

<b>Our Fees</b>	<b>\$ 899.00</b>
HST	116.87
Total Fees Including Taxes	<u>\$ 1,015.87</u>
<b>Total Fees, Disbursements and Taxes</b>	<b><u>CAD \$ 1,015.87</u></b>

<b>Tax Summary</b>	
HST	116.87
Total Taxes Included in This Bill	<u>116.87</u>



## Jennifer McAleer

Partner

Toronto

+1 416 865 4413

+1 416 364 7813 (fax)

[jmcaleer@fasken.com](mailto:jmcaleer@fasken.com)

Jennifer McAleer is an experienced litigator with a broad practice in corporate/commercial litigation and administrative law. She acts for clients in a variety of industries including financial services, communication, transportation, health, education, energy, construction, manufacturing and retail. The scope of her practice includes contract and shareholder disputes, professional self-regulation, pension and employment law, and tort litigation (including fraud, professional negligence, product liability and personal injury).

Jennifer is a member of the firm's Energy Law Practice Group and has acted for clients on energy matters before the Ontario Energy Board (OEB), the Pipeline Arbitration Committee and the Superior Court. She has advised clients with respect to OEB audits, rate hearings, policy initiatives and approvals for mergers and acquisitions. She has also challenged municipal by-laws impacting power generation and has advised clients with respect to the provincial Feed-in Tariff Program (FIT).

Jennifer has significant experience in professional regulation and has served as independent legal counsel to the Discipline Committee and Fitness to Practise Committee of the College of Physicians and Surgeons of Ontario since 2007. She also serves as independent legal counsel to the Executive Committee of the Ontario College of Teachers.

Jennifer has been involved in two significant public inquiries. She was co-counsel to the former premier of Ontario at the Ipperwash Public Inquiry and served as Assistant Commission Counsel to the Inquiry into Pediatric Forensic Pathology in Ontario (the "Goudge Inquiry").

Jennifer has significant trial and advocacy experience, having appeared as counsel in all levels of court in Ontario, in domestic and international arbitrations, before various boards and tribunals and at public inquiries and coroner's inquests.

Jennifer's community work includes pro bono assistance to the Canadian Civil Liberties Association and the Legal Education Action Fund (LEAF). She serves on the Executive of the Civil Litigation Section of the Ontario Bar Association and is a Skills Trainer for the

### Industries

Energy  
Power  
Oil & Gas  
Transportation  
Communications  
Insurance

### Practices

Litigation & Dispute Resolution  
Alternative Dispute Resolution  
Commercial Litigation  
International Arbitration  
Banking & Finance  
Product Liability

### Education

BA (Hons), 1994  
University of Ottawa  
LLB, 1998  
Dalhousie University

### Year of Call/Admission

Ontario, 2000

### Languages Spoken

English

Advocates' Society.

### **Honours and Awards**

- ⌄ *Lexpert's Guide to the Leading US/Canada Cross-Border Litigation Lawyers* 2011 as one of the "Canadian Litigation Lawyers to Watch"

### **Community Involvement**

- ⌄ Member, World Wildlife Fund, Living Planet Circle
- ⌄ Member, Toronto Humane Society

### **Membership/Affiliations**

- ⌄ Member, Canadian Bar Association
- ⌄ Member, Ontario Bar Association
- ⌄ Member, The Advocates' Society

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**PAULA ZARNETT**

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Paula Zarnett has more than 30 years broadly based experience specializing in regulatory compliance, regulated tariffs and pricing issues for electricity and gas utilities. She has been responsible for design and implementation of a wide variety of innovative rates including time of use, both for large industrial and for residential customers, curtailment incentives, and special rates for retention of water heating loads. She has performed cost allocation studies for utilities serving customers with electricity, natural gas and steam, including a one-year, cross-functional study for a major electric distribution utility.

Following a series of rate and cost allocation specialist positions in both the electricity and natural gas sectors, she was promoted to the position of Manager of Marketing and Energy Management at Toronto Hydro. There, her responsibilities included all rate and regulatory issues, customer research including load research and forecasting, and customer program design with a focus on conservation and demand management.

In her consulting practice, Paula provides a variety of advisory and analytical services to clients facing the challenges of both traditional and restructured energy markets, with a focus on issues impacted by regulatory policy and process. Her work includes business case and project feasibility analysis, cost allocations and pricing designs, energy sector mergers and acquisitions, and expert testimony before regulators. She is a skilled hands-on analyst and facilitator of cross-functional project teams. She was an instructor in Cost Allocation and Rate Design at CAMPUT's Energy Regulation Course, 2006, 2007 and 2008, and in 2014 delivered a two-day seminar on these subjects to the New Brunswick Energy and Utilities Board. She has been accepted as an expert witness in cost allocation in New Brunswick, Québec and Ontario.

She has performed assignments for clients in North America, China, Ghana, and Barbados.

**SELECTED EXPERIENCE BY SUBJECT AREA**  
(INCLUDES PROJECTS UNDERTAKEN AS A CONSULTANT, AND IN THE  
COURSE OF RESPONSIBILITIES WITHIN ORGANIZATIONS)

*Rate Designs and Pricing Studies*

**Canadian Federation of Independent Business** -- Advised and represented CFIB in stakeholder processes of the Ontario Energy Board to design electricity distribution rates applicable to all sizes of non-residential metered customers

**Saint John Energy** – comprehensive recommendations to re-align rates to customer classes based on results of cost allocation study

**IGPC Ethanol Inc.** – supported the intervention of this industrial consumer in the rate application of its gas supplier, Natural Resource Gas

**Rogers Cable and Communications Inc.** – representation at Ontario Energy Board staff consultation process with regard to rate designs for Ontario's electric distribution utilities; development of policy and position documents, attendance at stakeholder meetings, analysis in support of positions on rate design for General Service classification and

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unmetered scattered loads; distribution cost allocation stakeholder process and 2006 distribution rate handbook.

**City of Markham (Ontario)** – recommendations for restructuring water and wastewater rates

**Oklahoma Gas and Electric** – review of results of residential time of use rate pilot including estimation of impact of the rate design on total customer consumption and peak hour consumption (load shifting).

**Summerside Electric/City of Summerside** – advisory and analysis service with regard to proposals of Maritime Electric for an Open Access Transmission Tariff.

**Nova Scotia Department of Energy** – advisory and analysis services to support intervention in Nova Scotia Power's request to the regulator for approval of a fuel adjustment mechanism.

**BC Hydro** – assisted a staff team in development of a Phase I report on long-term rate strategy; research on rate designs in several North American jurisdictions.

**Energy East (RGE and NYSEG)** – analysis as to the potential value of load shifting which might take place as result of rate-driven (time of use or critical peak pricing) programs supported by universal interval metering in the State of New York; regulatory precedents as to cost recovery for advanced metering and meter reading technology

**East China Grid Company** – advice in developing and simulating an unbundled electricity distribution tariff for Shanghai Municipal and four provincial electric power companies

**British Columbia Ministry of Energy and Mines** – advisory and due diligence services with regard to recommendations by the British Columbia Utilities Commission for implementation of proposed Heritage Contract and stepped rates to wholesale and industrial customers.

**Perth-Andover Electric Light Commission** – long-term rate strategy and detailed bundled retail rate designs for all electricity consumer classifications.

**Volta River Authority (Ghana)** – development of tariff structure and preliminary rates for open access use of the national electric transmission system in Ghana.

**Enwave District Energy Limited** – determination of appropriate customer classification and pricing design alternatives for a district steam system in a context of competitive electricity and gas markets and wider service choices for existing and potential customers.

**Toronto Hydro** – development and initial implementation of time of use rates for residential and large industrial customers; development of pricing strategies and policies for all customer classes.

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**Toronto Hydro** – development of all customer rate designs, implementation strategy, and preparation of annual submissions for approval of the rates. Managed a team of specialists in the preparation of associated detailed studies, load forecasts and load research.

**ICG Utilities** – coordinated preparation of applications, supporting materials, and other aspects of regulatory process for regional gas utility managements, as member of a head office specialist team; provided expert technical services in rate design, cost allocation, and working capital allowance determination (lead-lag

*Testimony before Regulators*

**ORAL:**

**Gazifère** – study to allocate shared costs between regulated and unregulated businesses (to Régie de l’Energie, jointly with Elenchus)

**Toronto Hydro-Electric System** – Testified before the Ontario Energy Board in support of the allocated costs of service to customers that are individually metered suites in multi-unit residential buildings.

**Saint John Energy** – Testified before the New Brunswick Public Utilities Board in support of intervention in the Cost Allocation and Rate Design application of New Brunswick Power Distribution and Customer Service Corp.

**Rogers Cable and Communication Inc.** – Testified before Ontario Energy Board in support of consensus for treatment of certain unmetered electricity loads in the development of guidelines for electricity distribution rates.

**ICG Utilities** testified in three hearings before British Columbia regulator on the subject of lead-lag studies.

**WRITTEN ONLY:**

**Essex Power, Bluewater Power and Niagara-on-the-Lake Hydro** – expert testimony in support of intervention in the application to the Ontario Energy Board for approval of an acquisition by Hydro One Networks Inc. of Norfolk Power

**Greater Sudbury Hydro** – study to allocate costs of services purchased from affiliate (OEB)

**Bluewater Power** – study to allocate costs of services provided to and purchased from affiliates (OEB)

**Kingston Hydro** – study to review transfer pricing methodologies and allocation of shared costs for services provided by non-regulated affiliates. (OEB)

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*Customer Class Cost Allocation  
and Load Research*

**FortisOntario** – Five studies to allocate corporate and shared costs among regulated and non-regulated affiliates (OEB)

**EnWin Utilities** – study to allocate corporate and shared costs among corporate affiliates (OEB)

**Ontario Power Authority** – model development and analysis in support of evaluation of a potential generation, transmission and demand response alternatives in York Region; report in support of generation alternative to the Ontario Energy Board.

**Municipal Utilities of New Brunswick** – advised the municipal utilities in their intervention in the application to NBEUB of NB Power, for approval of cost allocation methodology; assignment includes participation at preliminary stakeholder meetings on methodology; review and analysis of all filed material, assistance in development of interrogatories, advice on position and strategy for the intervention, work with legal counsel in developing cross examination of applicant and intervenor witnesses.

Also advised the municipal utilities in cost allocation and rate design hearings at NBEUB in 2005 and 2007; testified on their behalf before NBEUB on cost allocation in 2005.

**Electricity Distributors Association** – advice, analysis, and representation at stakeholder processes with regard to proposed allocation by Hydro One Transmission of costs related to proposed new transmission facilities in southwestern Ontario

**New Brunswick Energy and Utilities Board** – prepared and presented a two day seminar on customer class cost allocation and selected rate design issues.

**Rogers Cable and Communications Inc.** – represented this consumer stakeholder in a regulator-driven process to resolve issues in regulator-mandated methodology for the allocation of costs to street lighting and other unmetered loads

**Toronto Hydro-Electric System** – Study to allocate the cost of service to customers that are individually metered suites in multi-unit residential buildings.

**Rogers Cable and Communications Inc.** – represented a consumer stakeholder in a regulator-sponsored stakeholder process to determine a cost allocation methodology and analysis approach for information filings by all electric distribution utilities in Ontario.

**Perth-Andover Electric Light Commission** – study to allocate the bundled costs of electricity service to customer classes and assess the impacts on cost allocation of changes to the wholesale rate structure.

**Saint John Energy** – three (3) studies to allocate the bundled costs of

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electricity service to customer classes; one of these studies included analysis of metered system load profiles and publicly available typical customer profiles to develop demand allocation factors (third study including load research data analysis completed 2015).

**Enwave District Energy Limited** – study to allocate costs of service for a district steam system as a basis for pricing redesign; study included analysis of detailed time-related customer consumption data as a basis for allocation of costs, as well as operating and financial data.

**Toronto Hydro** – planning and execution of customer load research projects, including deployment of research metering, load data analysis and related customer research and surveys.

**Toronto Hydro** – coordination of first comprehensive cost of service study, a one-year cross-functional project, including in-depth data collection, selection of allocation methodologies and development of computer-based analytical tools. Led subsequent updates and refinements to the study.

**ICG Utilities Ltd.** – fully allocated cost of service studies for natural gas distribution systems in Manitoba and Alberta, including data analysis and development of computer-based analytical framework.

*Regulatory and Industry Policy*

**Ontario Energy Board** – cross-jurisdictional review and assessment of regulatory approaches to the issue of farm stray voltage across North-America

**Ontario Energy Board** – comparison of heritage contracts and similar arrangements in leading jurisdictions

**Ontario Energy Board** – identification of appropriate roles and responsibilities for the OEB under alternative industry and market structure scenarios, including default supply arrangements

**Barbados Public Utilities Board** – study to recommend procedures, rules and systems for oversight of the natural gas sector by a new regulatory agency.

**Toronto Hydro** – testimony in public hearings before the Ontario Energy Board on subjects of wholesale and retail rate policy and electricity market development; advised management in strategy related to regulatory compliance and industry regulatory issues.

**Electricity Distributors Association** -- analysis of cash flow patterns of electricity distribution utilities in Ontario reflecting customer payment patterns and market settlement requirements

**Electricity Distributors Association** – study to determine the financial benefit to municipalities of ownership of local distribution companies (LDCs).

**National Grid Co.** -- Assessment and overview report on regulatory

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framework and issues in Ontario.

**Bruce Power** – Assessment and overview on industry structure, generation and transmission capacity, pricing and issues in New Brunswick

**CMS Energy** – report on Ontario electricity industry structure, market, and regulatory environment, in support of decision to respond to RFP for new generation in the province

**New Brunswick Municipal Electric Utilities Association** – cross jurisdictional survey with respect to policy as to regulation of municipal utilities and rural cooperatives.

### CAREER HISTORY

<i>2001 – Present</i>	<b>BDR</b> – consultant specializing in rate designs, cost and financial analysis, business planning and mergers and acquisitions in the energy sector
<i>1998 – 2001</i>	<b>In association with Acres Management Consulting</b> – consultant specializing in rate designs, cost and financial analysis, business planning and energy market restructuring issues.
<i>1995 – 1998</i>	<b>Toronto Hydro</b> – Manager, Marketing and Energy Management
<i>1993 – 1995</i>	<b>Toronto Hydro</b> – Special Assistant to the General Manager (responsible for organizational performance improvement initiatives)
<i>1986 – 1992</i>	<b>Toronto Hydro</b> – Supervisor of Rates and Cost Analysis
<i>1984 – 1986</i>	<b>Toronto Hydro</b> – Senior Rate Analyst
<i>1981 – 1984</i>	<b>ICG Utilities Ltd.</b> – Coordinator, Rate Administration
<i>1979 – 1981</i>	<b>H. Zinder &amp; Associates Canada Ltd.</b> , Senior Analyst

### EDUCATIONAL AND PROFESSIONAL QUALIFICATIONS

<i>Degrees and Designations</i>	Society of Management Accountants of Manitoba, CMA University of Calgary, Masters of Business Administration (Finance) University of Toronto, Bachelor of Arts (Hon), Anthropology
<i>Professional Association</i>	Society of Management Accountants of Manitoba
<i>Continuing Professional Development</i>	Queens University School of Business, Marketing Program Queens University School of Business, Sales Management Program Society of Management Accountants of Canada—Customer Profitability Analysis Society of Management Accountants of Canada—Strategic Cost Management Society of Management Accountants – Auditing I

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## PROFESSIONAL INVOLVEMENT

### *Teaching, Training, and Industry Committees*

Instructor in Cost Allocation and Rate Design for Annual Energy Regulation Course, CAMPUT (Canadian Association of Members of Public Utility Tribunals) 2006, 2007, 2008.

Member and Vice-Chair, Electricity Distributors Association Commercial Members Steering Committee (2007 to 2014)

Member – Ontario Energy Board Cost Allocation Working Group (2003 and 2005-6)

Member – Ontario Energy Board Working Group on Cost Allocation for Unmetered Electricity Loads (2012-2013)

Member – Municipal Electric Association Cost of Service Sub-Committee (1986-1988)

October, 2016

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