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Our File No. 339583-000237

By electronic filing

March 11, 2019

Kirsten Walli
Board Secretary
Ontario Energy Board
P.O. Box 2319
2300 Yonge Street
27th floor
Toronto ON M4P 1E4

Dear Ms. Walli

**Re: Hydro One Networks Inc. ("Hydro One")
2018 Transmission Revenue Requirement and Charge Determinants,
Reconsideration of Future Tax Savings Issue
Board File #: EB-2018-0269**

Pursuant to the Board's Decision and Order dated March 7, 2019, we enclose a Cost Claim on behalf of our client, Canadian Manufacturers & Exporters ("CME").

A copy of this Cost Claim has been forwarded to Hydro One.

Please contact us if you have any questions or require any additional information.

Yours very truly

Borden Ladner Gervais LLP

A handwritten signature in blue ink, appearing to read "Scott Pollock", is written over a faint, larger blue ink signature that is partially visible in the background.

Scott Pollock

enclosure

c. Regulatory Affairs (Hydro One)
Alex Greco (CME)

OTT01: 9567435: 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: _____ Country: _____

- A separate "Detail of Fees and Disbursements Being Claimed" (comprising a "Statement of Fees Being Claimed" and a "Statement of Disbursements Being Claimed") is required for each lawyer, analyst/consultant and articling student/paralegal. However, only one "Summary of Fees and Disbursements" covering the whole of the party's cost claim should be provided.
- The cost claim must be supported by a completed Affidavit signed by a representative of the party.
- A CV for each consultant/analyst must be attached unless provided to the Board as prescribed on the Cost Award Tariff.

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

File # EB- <u>2018-0269</u>		Hydro One Networks Inc. - 2018 Transmission Revenue Requirement and Process: <u>Charge Determinants, Reconsideration of Future Tax Savings Issue</u>	
Party: <u>Canadian Manufacturers & Exporters</u>		Affiant's Name: <u>Scott Pollock</u>	
HST Number: <u>10807 5482 RT0001</u>		HST Rate Ontario: <u>13.00%</u>	
Full Registrant	<input type="checkbox"/>	Qualifying Non-Profit	<input type="checkbox"/>
Unregistered	<input type="checkbox"/>	Tax Exempt	<input type="checkbox"/>
Other	<input checked="" type="checkbox"/>		

Affidavit

I, Scott Pollock, of the City of Ottawa
in the Province 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 of Ottawa,
in the Province of Ontario, on March 11, 2019.
(date)

Commissioner for taking Affidavits

Ontario Energy Board
COST CLAIM FOR HEARINGS



Affidavit and Summary of Fees and Disbursements

File # EB- 2018-0269 Process: Hydro One Networks Inc. - 2018 Transmission Revenue Requirement and Charge Determinants, Reconsideration of Future Tax Savings Issue

Party: Canadian Manufacturers & Exporters

Summary of Fees and Disbursements Being Claimed

Legal/consultant/other fees	\$1,580.00
Disbursements	\$0.00
HST	\$205.40
Total Cost Claim	\$1,785.40

Payment Information

Make cheque payable to: Borden Ladner Gervais LLP

Send payment to this address: Borden Ladner Gervais LLP
Attention: Emma Blanchard
World Exchange Plaza
100 Queen Street, Suite 1300
Ottawa, ON K1P 1J9

Ontario Energy Board

COST CLAIM FOR HEARINGS



Detail of Fees and Disbursements Being Claimed

File # EB- 2018-0269		Hydro One Networks Inc. - 2018 Transmission Revenue Requirement Process: and Charge Determinants, Reconsideration of Future Tax Savings Issue	
Party: Canadian Manufacturers & Exporters		Service Provider Name: Emma Blanchard	
Service Provider Type (check one) <input checked="" type="checkbox"/> Legal Counsel <input type="checkbox"/> Articling Student/Paralegal <input type="checkbox"/> Consultant <input type="checkbox"/> Analyst <input type="checkbox"/> For Consultant/Analyst:		Year Called to Bar <div style="border: 1px solid black; padding: 2px; display: inline-block;">2007</div>	Completed Years Practising/Years of relevant experience <div style="border: 1px solid black; padding: 2px; display: inline-block;">12</div>
		Hourly Rate:	<div style="border: 1px solid black; padding: 2px; display: inline-block;">\$290.00</div>
		CV attached	HST Rate Charged (enter %)
		<input type="checkbox"/>	<div style="border: 1px solid black; padding: 2px; display: inline-block;">13%</div>
		<input type="checkbox"/> CV provided within previous 24 months	

Statement of Fees Being Claimed					
	Hours	Hourly rate	Subtotal	HST	Total
Pre-Hearing Conference					
Preparation	0.70	\$290.00	\$203.00	\$26.39	\$0.00
Attendance		\$290.00	\$0.00	\$0.00	\$0.00
Technical Conference					
Preparation		\$290.00	\$0.00	\$0.00	\$0.00
Attendance		\$290.00	\$0.00	\$0.00	\$0.00
Interrogatories					
Preparation		\$290.00	\$0.00	\$0.00	\$0.00
Responses		\$290.00	\$0.00	\$0.00	\$0.00
Issues Conference					
Preparation		\$290.00	\$0.00	\$0.00	\$0.00
Attendance		\$290.00	\$0.00	\$0.00	\$0.00
ADR - Settlement Conference					
Preparation		\$290.00	\$0.00	\$0.00	\$0.00
Attendance		\$290.00	\$0.00	\$0.00	\$0.00
Proposal Preparation		\$290.00			
Argument					
Preparation		\$290.00	\$0.00	\$0.00	\$0.00
Oral Hearing					
Preparation		\$290.00	\$0.00	\$0.00	\$0.00
Attendance		\$290.00	\$0.00	\$0.00	\$0.00
Other Conferences					
Preparation		\$290.00	\$0.00	\$0.00	\$0.00
Attendance		\$290.00	\$0.00	\$0.00	\$0.00
Case Management					
		\$170.00	\$0.00	\$0.00	\$0.00
TOTAL SERVICE PROVIDER FEES			\$203.00	\$26.39	\$0.00

Ontario Energy Board
COST CLAIM FOR HEARINGS
Detail of Fees being Claimed



File #: EB-2018-0269

Process: Hydro One Networks Inc.
 2018 Transmission Revenue Requirement and Charge Determinants, Reconsideration
 of Future Tax Savings Issue

Party: Canadian Manufacturers & Exporters (CME)

Name: Emma Blanchard

Nov 6-2018	Reviewing Procedural Order No. 1 re Review of Decision	0.2	Pre-hearing Conf. Prep
Dec 3-2018	Consider SEC position re benefit of tax credit	0.2	Pre-hearing Conf. Prep
Dec 4-2018	Review of OEB staff submission and further advice to CME re position on tax credit issue; brief review of submission letter	0.3	Pre-hearing Conf. Prep

Total Hours for Emma Blanchard: 0.7

	<u>Hours</u>		<u>Fees</u>
Pre-hearing Conf. Prep	0.7	x \$290.00/hr =	203.00
Pre-hearing Conf. Attend	0.0	x \$290.00/hr =	0.00
Technical Conf. Prep	0.0	x \$290.00/hr =	0.00
Technical Conf. Attend	0.0	x \$290.00/hr =	0.00
Interrogatories Prep	0.0	x \$290.00/hr =	0.00
Interrogatory Responses	0.0	x \$290.00/hr =	0.00
Issues Conf. Prep	0.0	x \$290.00/hr =	0.00
Issues Conf. Attend	0.0	x \$290.00/hr =	0.00
Settlement Conf. Prep	0.0	x \$290.00/hr =	0.00
Settlement Conf. Attend	0.0	x \$290.00/hr =	0.00
Settle. Conf. Proposal Prep	0.0	x \$290.00/hr =	0.00
Argument Preparation	0.0	x \$290.00/hr =	0.00
Oral Hearing Prep	0.0	x \$290.00/hr =	0.00
Oral Hearing Attend	0.0	x \$290.00/hr =	0.00
Other Conf. Prep	0.0	x \$290.00/hr =	0.00
Other Conf. Attend	0.0	x \$290.00/hr =	0.00
	<u>0.7</u>	Total Fees for Emma Blanchard:	<u>\$ 203.00</u>

Ontario Energy Board

COST CLAIM FOR HEARINGS



Detail of Fees and Disbursements Being Claimed

File # EB- 2018-0269		Hydro One Networks Inc. - 2018 Transmission Revenue Requirement Process: and Charge Determinants, Reconsideration of Future Tax Savings Issue			
Party: Canadian Manufacturers & Exporters		Service Provider Name: Scott Pollock			
Service Provider Type (check one)		Year Called to Bar	Completed Years Practising/Years of relevant experience		
Legal Counsel <input checked="" type="checkbox"/>		2016	3		
Articling Student/Paralegal <input type="checkbox"/>					
Consultant <input type="checkbox"/>					
Analyst <input type="checkbox"/>					
For Consultant/Analyst: <input type="checkbox"/>		CV attached	Hourly Rate: \$170.00		
<input type="checkbox"/> CV provided within previous 24 months		HST Rate Charged (enter %)	13%		

Statement of Fees Being Claimed					
	Hours	Hourly rate	Subtotal	HST	Total
Pre-Hearing Conference					
Preparation	8.10	\$170.00	\$1,377.00	\$179.01	\$1,556.01
Attendance		\$170.00	\$0.00	\$0.00	\$0.00
Technical Conference					
Preparation		\$170.00	\$0.00	\$0.00	\$0.00
Attendance		\$170.00	\$0.00	\$0.00	\$0.00
Interrogatories					
Preparation		\$170.00	\$0.00	\$0.00	\$0.00
Responses		\$170.00	\$0.00	\$0.00	\$0.00
Issues Conference					
Preparation		\$170.00	\$0.00	\$0.00	\$0.00
Attendance		\$170.00	\$0.00	\$0.00	\$0.00
ADR - Settlement Conference					
Preparation		\$170.00	\$0.00	\$0.00	\$0.00
Attendance		\$170.00	\$0.00	\$0.00	\$0.00
Proposal Preparation		\$170.00			
Argument					
Preparation		\$170.00	\$0.00	\$0.00	\$0.00
Oral Hearing					
Preparation		\$170.00	\$0.00	\$0.00	\$0.00
Attendance		\$170.00	\$0.00	\$0.00	\$0.00
Other Conferences					
Preparation		\$170.00	\$0.00	\$0.00	\$0.00
Attendance		\$170.00	\$0.00	\$0.00	\$0.00
Case Management					
		\$170.00	\$0.00	\$0.00	\$0.00
TOTAL SERVICE PROVIDER FEES			\$1,377.00	\$179.01	\$1,556.01

Ontario Energy Board
COST CLAIM FOR HEARINGS
Detail of Fees being Claimed



File #:	EB-2018-0269
Process:	Hydro One Networks Inc. 2018 Transmission Revenue Requirement and Charge Determinants, Reconsideration of Future Tax Savings Issue
Party:	Canadian Manufacturers & Exporters
Name:	Scott Pollock

Nov 7-2018	Reviewing Board's Procedural Order directing further submissions on the tax issues; reviewing record material	0.7	Pre-hearing Conf. Prep
Nov 8-2018	Reviewing the record in preparation for new submissions re tax impacts	1.8	Pre-hearing Conf. Prep
Nov 9-2018	Reviewing record materials for submissions on reconsideration of PILS tax issue	3.1	Pre-hearing Conf. Prep
Nov 13-2018	Reviewing materials for submissions on the reconsideration of the treatment of future tax savings	0.5	Pre-hearing Conf. Prep
Nov 21-2018	Reviewing Hydro One submissions re tax issue reconsideration	0.4	Pre-hearing Conf. Prep
Dec 4-2018	Drafting and filing submissions with the Board; discussions with E. Blanchard; emails to the client	1.6	Pre-hearing Conf. Prep

Total Hours for Scott Pollock: 8.1

	<u>Hours</u>		<u>Fees</u>
Pre-hearing Conf. Prep	8.1	x \$170.00/hr =	1,377.00
Pre-hearing Conf. Attend	0.0	x \$170.00/hr =	0.00
Technical Conf. Prep	0.0	x \$170.00/hr =	0.00
Technical Conf. Attend	0.0	x \$170.00/hr =	0.00
Interrogatories Prep	0.0	x \$170.00/hr =	0.00
Interrogatory Responses	0.0	x \$170.00/hr =	0.00
Issues Conf. Prep	0.0	x \$170.00/hr =	0.00
Issues Conf. Attend	0.0	x \$170.00/hr =	0.00
Settlement Conf. Prep	0.0	x \$170.00/hr =	0.00
Settlement Conf. Attend	0.0	x \$170.00/hr =	0.00
Settle. Conf. Proposal Prep	0.0	x \$170.00/hr =	0.00
Argument Prep	0.0	x \$170.00/hr =	0.00
Oral Hearing Prep	0.0	x \$170.00/hr =	0.00
Oral Hearing Attend	0.0	x \$170.00/hr =	0.00
Other Conf. Prep	0.0	x \$170.00/hr =	0.00
Other Conf. Attend	0.0	x \$170.00/hr =	0.00
	8.1	Total Fees for Scott Pollock:	\$1,377.00