



BY EMAIL and RESS

Jay Shepherd
jay@shepherd rubenstein.com
Dir. 416-804-2767

June 3, 2020
Our File: EB20180270

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

Attn: Christine Long, Registrar & Board Secretary

Dear Ms. Long:

Re: EB-2018-0270 – Hydro One Orillia MAADs – SEC Cost Claim

We are counsel to the School Energy Coalition ("SEC"). Enclosed, please find SEC's cost claim in this matter on the Board's form with accompanying detailed dockets.

This proceeding was the culmination of a series in which Hydro One sought approval to acquire Orillia Hydro. After a motion to dismiss from SEC, the proceeding included extensive interrogatories, a technical conference, and a two day oral hearing, followed by written argument. From the technical conference until the end, this proceeding was combined with EB-2018-0242, the acquisition by Hydro One of Peterborough Distribution, which had similar facts and a similar rate proposal.

Senior Counsel Jay Shepherd took the lead, and co-counsel Mark Rubenstein's primary role was the motion to dismiss at the outset. Almost all of Mr. Rubenstein's time was on that motion, on which Mr. Shepherd also assisted. While the time spent by Mr. Shepherd on the motion was substantial, the normal time spent in the interrogatory and technical conference phases was reduced as a consequence. Most of the time in those phases is reviewing and analysing the evidence, which Mr. Shepherd had to do to assist on the motion in any case. It is reasonable to estimate that more than 30 hours of Mr. Shepherd's time on the motion would have been spent in the discovery phase.

Because the technical conference, oral hearing and argument were essentially combined, SEC has for the most part simply divided the time spent equally between the two cases. We estimate that this is a fair division between the two cases. In the few cases where that was not the case, we have allocated time spent based on the specific issues that related to Orillia or Peterborough. The single disbursement was the printing of the motion record, which was solely for the Orillia case.

Many of the issues that arose in this proceeding, and the companion Peterborough proceeding, were unique, and could have far-reaching consequences in distributor consolidation decisions. SEC, as it has done in the past, took the lead on most of those key issues. A considerable amount of time, for

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example, was required to look in detail at the Hydro One Cost Allocation Model, and make comparisons between the proposals in these proceedings, and past research by Hydro One on cost allocation between its different geographic areas.

Pending guidance from the Board Secretary's office, in the current remote work environment as a result of COVID-19, we have not been able to easily arrange to have the Board's form of affidavit commissioned. Rather, I have provided the recitation below, which includes the same statements that are on the Board's cost claim affidavit, for the purposes of attesting the accuracy of the enclosed cost claim. We hope in the current circumstances that this is acceptable to the Board.

In lieu of a commissioned affidavit, and as a member of the Law Society of Ontario and an Officer of the Ontario Court and, as such, mindful of my duties to the Ontario Energy Board, I, Jay Shepherd, provide this statement confirming that;

1. I am a legal representative of the School Energy Coalition and as such have knowledge of the matters attested to herein.

2. I have examined all of the documentation in support of the attached 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.

All of which is respectfully submitted.

Yours very truly,
Shepherd Rubenstein Professional Corporation



Jay Shepherd

cc: Wayne McNally, SEC (by email)
Interested Parties (by email)

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- **2018-0270**

Process: **Hydro One Orillia MAADs**

Party: **School Energy Coalition**

Affiant's Name: **Jay Shepherd**

HST Number: **83673-5464-RT0001**

HST Rate Ontario: **13.00%**

Full Registrant ☒
Unregistered ☐
Other ☐

Qualifying Non-Profit ☐
Tax Exempt ☐

Affidavit

I, _____, 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 _____, (date)

Ontario Energy Board
COST CLAIM FOR HEARINGS



Affidavit and Summary of Fees and Disbursements

Commissioner for taking Affidavits

File # EB- 2018-0270

Process: Hydro One Orillia MAADs

Party: School Energy Coalition

Summary of Fees and Disbursements Being Claimed

Legal/consultant/other fees	\$	65,870.00
Disbursements	\$	284.90
HST	\$	8,600.14
Total Cost Claim	\$	74,755.04

Payment Information

Make cheque payable to: Shepherd Rubenstein Professional Corporation, in trust

Send payment to this address: 2200 Yonge Street
Suite 1302
Toronto, Ontario
M4S2C6

Ontario Energy Board

COST CLAIM FOR HEARINGS



Detail of Fees and Disbursements Being Claimed

File # EB- <u>2018-0270</u>	Process: <u>Hydro One Orillia MAADs</u>
Party: <u>School Energy Coalition</u>	Service Provider Name: <u>Jay Shepherd</u>

SERVICE PROVIDER TYPE (check one)	Year Called to Bar	Completed Years Practising/Years of Relevant Experience	
Legal Counsel <input checked="" type="checkbox"/>	1980	40	
Articling Student/Paralegal <input type="checkbox"/>			
Consultant <input type="checkbox"/>			Hourly Rate: \$330
Analyst <input type="checkbox"/>			
For Consultant/Analyst: <input type="checkbox"/> CV attached			HST Rate Charged (enter %): 13.0%
<input type="checkbox"/> CV provided within previous 24 months			

Statement of Fees Being Claimed					
	Hours	Hourly Rate	Subtotal	HST	Total
Pre-hearing Conference					
Preparation	50.3	\$ 330.00	\$ 16,599.00	\$ 2,157.87	\$ 18,756.87
Attendance		\$ 330.00	\$ -	\$ -	\$ -
Technical Conference					
Preparation	8.5	\$ 330.00	\$ 2,805.00	\$ 364.65	\$ 3,169.65
Attendance	7.0	\$ 330.00	\$ 2,310.00	\$ 300.30	\$ 2,610.30
Interrogatories					
Preparation	12.4	\$ 330.00	\$ 4,092.00	\$ 531.96	\$ 4,623.96
Responses	11.3	\$ 330.00	\$ 3,729.00	\$ 484.77	\$ 4,213.77
Issues Conference					
Preparation		\$ 330.00	\$ -	\$ -	\$ -
Attendance		\$ 330.00	\$ -	\$ -	\$ -
ADR - Settlement Conference					
Preparation		\$ 330.00	\$ -	\$ -	\$ -
Attendance		\$ 330.00	\$ -	\$ -	\$ -
Proposal Preparation		\$ 330.00	\$ -	\$ -	\$ -
Argument					
Preparation	26.7	\$ 330.00	\$ 8,811.00	\$ 1,145.43	\$ 9,956.43
Oral Hearing					
Preparation	36.6	\$ 330.00	\$ 12,078.00	\$ 1,570.14	\$ 13,648.14
Attendance	6.8	\$ 330.00	\$ 2,244.00	\$ 291.72	\$ 2,535.72
Other Conferences					
Preparation		\$ 330.00	\$ -	\$ -	\$ -
Attendance		\$ 330.00	\$ -	\$ -	\$ -
Case Management		\$ 170.00	\$ -	\$ -	\$ -
TOTAL SERVICE PROVIDER FEES			\$ 52,668.00	\$ 6,846.84	\$ 59,514.84

Ontario Energy Board

COST CLAIM FOR HEARINGS



Detail of Fees and Disbursements Being Claimed

File # EB- 2018-0270

Process: Hydro One Orillia MAADs

Party: School Energy Coalition

Service Provider Name: Jay Shepherd

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



Ontario Energy Board

COST CLAIM FOR HEARINGS



Detail of Fees and Disbursements Being Claimed

File # EB- <u>2018-0270</u>	Process: <u>Hydro One Orillia MAADs</u>
Party: <u>School Energy Coalition</u>	Service Provider Name: <u>Mark Rubenstein</u>

SERVICE PROVIDER TYPE (check one)	Year Called to Bar	Completed Years Practising/Years of Relevant Experience
Legal Counsel <input type="checkbox"/>	2011	8
Articling Student/Paralegal <input type="checkbox"/>		
Consultant <input type="checkbox"/>		Hourly Rate: <u>\$230</u>
Analyst <input type="checkbox"/>		
For Consultant/Analyst: <input type="checkbox"/> CV attached		HST Rate Charged (enter %): <u>13.0%</u>
<input type="checkbox"/> CV provided within previous 24 months		

Statement of Fees Being Claimed					
	Hours	Hourly Rate	Subtotal	HST	Total
Pre-hearing Conference					
Preparation	55.5	\$ 230.00	\$ 12,765.00	\$ 1,659.45	\$ 14,424.45
Attendance		\$ 230.00	\$ -	\$ -	\$ -
Technical Conference					
Preparation		\$ 230.00	\$ -	\$ -	\$ -
Attendance		\$ 230.00	\$ -	\$ -	\$ -
Interrogatories					
Preparation		\$ 230.00	\$ -	\$ -	\$ -
Responses		\$ 230.00	\$ -	\$ -	\$ -
Issues Conference					
Preparation		\$ 230.00	\$ -	\$ -	\$ -
Attendance		\$ 230.00	\$ -	\$ -	\$ -
ADR - Settlement Conference					
Preparation		\$ 230.00	\$ -	\$ -	\$ -
Attendance		\$ 230.00	\$ -	\$ -	\$ -
Proposal Preparation		\$ 230.00	\$ -	\$ -	\$ -
Argument					
Preparation	1.9	\$ 230.00	\$ 437.00	\$ 56.81	\$ 493.81
Oral Hearing					
Preparation		\$ 230.00	\$ -	\$ -	\$ -
Attendance		\$ 230.00	\$ -	\$ -	\$ -
Other Conferences					
Preparation		\$ 230.00	\$ -	\$ -	\$ -
Attendance		\$ 230.00	\$ -	\$ -	\$ -
Case Management		\$ 170.00	\$ -	\$ -	\$ -
TOTAL SERVICE PROVIDER FEES			\$ 13,202.00	\$ 1,716.26	\$ 14,918.26

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



File # EB- 2018-0270

Process: Hydro One Orillia MAADs

Party: School Energy Coalition

Service Provider Name: Mark Rubenstein

Statement of Disbursements Being Claimed			
	Net Cost	HST	Total
Scanning/Photocopy			\$ -
Printing	\$ 284.90	\$ 37.04	\$ 321.94
Courier			\$ -
Telephone/Fax			\$ -
Transcripts			\$ -
Travel: Air			\$ -
Travel: Car			\$ -
Travel: Rail			\$ -
Travel (Other):			\$ -
Parking			\$ -
Taxi			\$ -
Accommodation			\$ -
Meals			\$ -
Other:			\$ -
Other:			\$ -
Other:			\$ -
TOTAL DISBURSEMENTS:	\$ 284.90	\$ 37.04	\$ 321.94

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



Date	Explanation	Lwyr	Hours	Lwyr	Hours
20180926	Review application, Legal research, Many emails, Draft and file Notice of Intervention	JCS	1.3		
20181003	emails/disc w JCS			MR	0.6
20181003	Meet with Mark re Motion, Draft Notice of Motion, Research	JCS	2.1		
20181006	review/research issues/revise and draft notice of motion			MR	3.5
20181008	emails			MR	0.1
20181009	emails			MR	0.2
20181009	Review and edit motion materials	JCS	2.2		
20181011	emails			MR	0.1
20181011	Meeting with Mark re motion	JCS	0.5		
20181015	Review evidence re motion	JCS	0.8		
20181016	emails/review, finalize, motion			MR	1.5
20181016	Review evidence for motion issues, Many emails	JCS	2.2		
20181017	emails			MR	0.1
20181031	review Bd corr			MR	0.1
20181115	Meet with Mark re legal questions	JCS	0.4		
20181123	emails/review notice			MR	0.3
20181123	Meet with Mark re motion, Many emails re legal issues, Communications with local school boards, Draft report and get approved, Deliver	JCS	3.6		
20181126	legal research/emails			MR	1.2
20181126	Review case law, Various emails	JCS	0.6		
20181127	Review formal notice	JCS	0.1		
20181128	email/p. call w M. Miller			MR	0.2
20181212	Telephone conversation with Frank Kehoe	JCS	0.3		
20181220	review PO/disc w JCS			MR	0.2
20181220	Review PO #1 and scheduling, Various emails	JCS	0.4		
20181224	draft sub			MR	3.5
20181224	Many emails	JCS	0.5		
20181226	Issues analysis	JCS	2		
20181227	draft sub/emails			MR	3
20181228	draft submissions			MR	1.5
20181228	Many emails, Research, Review motion issues, Initial draft of submissions	JCS	6.2		
20181230	Many emails	JCS	0.5		
20181231	draft submissions			MR	3.1
20190102	draft submissions			MR	4.4
20190103	Detailed review and modifications of first draft, Draft alternate sections, Memo of analysis, Many emails, Review evidence, Discussions	JCS	5.1		
20190103	draft submissions			MR	4
20190104	Review motion submissions and detailed edit and analysis, Many emails, Meet with Mark	JCS	2.3		

20190104	review corr			MR	0.1
20190105	edit and finalize sub			MR	0.5
20190106	footnote and create MRBA			MR	2.2
20190107	Review final motion materials, Meet with Mark	JCS	0.6		
20190107	finalize and file motion material			MR	0.5
20190108	Review filing, Many emails, Meet with other parties re supporting positions, Review intervenor requests and letters of comment	JCS	0.6		
20190110	Many emails, Review drafts, Meet with Mark	JCS	0.4		
20190110	emails			MR	0.1
20190111	Review supporting submissions	JCS	1.1		
20190111	review other parties sub			MR	0.5
20190114	Review CCC and Staff submissions, Various emails	JCS	0.6		
20190114	emails/review Board Staff and CCC arg			MR	0.3
20190116	Review motion materials from H1 and Orillia and PWU	JCS	3		
20190116	prelim review of Staff sub			MR	0.8
20190117	review parties sub and authorities/emails/p. call w. A. Bishop of Staff			MR	2.9
20190118	Many e-mails	JCS	0.1		
20190118	emails			MR	0.1
20190220	review PO			MR	0.1
20190220	Review PO #2 and scheduling, Many emails	JCS	0.2		
20190221	Many emails	JCS	0.1		
20190223	consider issues and draft reply submissions		9		9
20190224	emails/consider issues and draft reply submissions			MR	6.5
20190225	emails/draft reply sub			MR	1.5
20190225	Review and edit reply submissions, Various emails	JCS	2.2		
20190227	edit sub/prepare SBA			MR	0.8
20190228	edit submissions/finalzie			MR	1.8
20190301	Review final reply submissions	JCS	0.6		
20190312	Review decision and PO #3, Scheduling, Various emails	JCS	0.7		
20190312	review motion decision and PO			MR	0.2
20190319	Review letter from counsel, Meet with Mark re strategy	JCS	0.3		
20190321	Review PO #4 and scheduling, Many emails, Review evidence	JCS	0.5		
20190415	Various emails with Charles Keizer and scheduling	JCS	0.1		
20190416	email/review corr from Hydro One			MR	0.1
20190416	Review Myers letter	JCS	0.1		
20190426	review updated evidence			MR	1.1
20190426	Initial review of new evidence	JCS	0.2		
20190430	Review new evidence	JCS	2		
20190509	Review PO #5 and scheduling	JCS	0.3		
20190527	Drafting interrogatories, Review evidence, Spreadsheets	JCS	2.8		
20190528	Drafting, revising and filing interrogatories, Many emails	JCS	6.1		
20190529	Review interrogatories of others, Many emails	JCS	1.1		

20190614	Initial review of interrogatory responses, Many emails	JCS	1		
20190705	Review PO#6 and scheduling	JCS	0.3		
20190709	Review H1 letter	JCS	0.1		
20190710	Various emails	JCS	0.1		
20190711	Various emails	JCS	0.1		
20190712	Many emails, Scheduling	JCS	0.2		
20190718	Review PO#7 and Scheduling	JCS	0.2		
20190901	Review IR responses	JCS	1		
20190902	Review IR responses	JCS	3.5		
20190903	Review IR responses, TC questions	JCS	3.7		
20190920	Many emails	JCS	0.1		
20190924	Many emails	JCS	0.1		
20190925	Many emails	JCS	0.2		
20190926	Many emails	JCS	0.2		
20190927	Many emails, Review strategy	JCS	0.5		
20190930	Prep for Technical Conference, Prepare and send comparative scorecard, Many emails	JCS	1.8		
20191001	Prep for Technical Conference, Many emails, Prepare and circulate comparison chart, Get additional evidence from counsel	JCS	2.6		
20191002	Prep for Technical Conference	JCS	2.2		
20191003	Attend at Technical Conference, Prep, Discussions with other parties	JCS	4.3		
20191004	Attend at Technical Conference (in person and internet), Prep, Discussions with other parties	JCS	3.5		
20191018	Review undertakings	JCS	0.3		
20191028	Review Board letter, Analysis	JCS	0.2		
20191029	Review transcripts, undertakings, interrogatories and pre-filed evidence, Prepare oral hearing plan, Various emails	JCS	2.4		
20191030	Review transcripts, undertakings, interrogatories and pre-filed evidence, Prepare oral hearing plan	JCS	3.1		
20191031	Draft submissions re oral hearing and circulate for comment	JCS	2.6		
20191103	Many emails	JCS	0.2		
20191104	Revise and file detailed submissions on oral hearing, Review submissions of others, Many emails	JCS	1		
20191105	Review reply from Hydro One	JCS	0.2		
20191106	Many emails, Scheduling	JCS	0.1		
20191108	Review new filing	JCS	0.4		
20191111	Review and report areas of examination, Many emails	JCS	0.3		
20191120	Many emails	JCS	0.2		
20191121	Many emails, Review submissions of others	JCS	0.3		
20191125	Review H1 letter, Many emails, Draft, revise and file response, Hearing prep	JCS	2.2		
20191126	Many emails, Prep for hearing, Review witness infor	JCS	1.4		

20191127	Prep for Hearing, Many emails, Review of CAM, Send materials in advance, Scheduling	JCS	3.1		
20191128	Prep for Hearing, Many emails, Review of CAM, Send materials in advance, Review PO #9	JCS	3.6		
20191129	Prep for Hearing, Many emails, Review updated evidence, Complete review of CAM and provide comparisons	JCS	3.8		
20191130	Prep for Hearing, Many emails	JCS	5.1		
20191201	Prep cross-examination, Prepare Compendium, Further review of CAM, Many emails	JCS	5.8		
20191202	File Compendium, Attend at hearing (in person), Many emails, Review transcripts, Prep/Analysis for Day 2	JCS	4.3		
20191203	Attend at hearing (internet), Many emails	JCS	2.8		
20191204	Outline of Argument issues	JCS	1		
20191209	Review evidence	JCS	0.6		
20191210	Review Undertaking Responses	JCS	0.5		
20191211	Final Argument notes, Review transcripts	JCS	0.8		
20191213	Evidence review and outline, Many emails	JCS	1.2		
20191214	Review Arguments in Chief	JCS	1		
20191217	Meet with Mark, Research on unit costs, Change order of Argument	JCS	0.9		
20191217	disc w. JCS			MR	0.2
20191218	Many emails, Circulate summary, Drafting and research, Review Kehoe material	JCS	1.2		
20191219	Drafting Argument, Research	JCS	1.1		
20191220	Drafting Argument, Research	JCS	2.5		
20191221	Drafting Argument, Research	JCS	3.7		
20191222	Drafting Argument, Research	JCS	3.2		
20191223	Citations, Finalize and file Argument	JCS	3		
20191224	Review all arguments	JCS	1.1		
20191228	Review McMillan submission	JCS	0.1		
20200104	Review CCC submissions	JCS	0.3		
20200107	Reporting	JCS	0.1		
20200113	Various emails	JCS	0.1		
20200117	Review letters and scheduling	JCS	0.1		
20200124	Review reply arguments	JCS	1.6		
20200430	Review decision and reporting	JCS	1.1		
20200430	review decision/emails			MR	0.5
20200514	Initial review of DRO	JCS	0.4		
20200528	Detailed Review of DRO, Draft and file comments, Review staff comments	JCS	1.1		
			159.6		57.4

Expenses	Sub	HST	Total
20200109 Printing - Motion Record and BoA	284.9	37.04	321.94

52668.00

13202.00

284.90

66154.90

8600.14

74755.04



Invoice 081064389

Bill To: Shepherd Rubenstein Professional Corporation
Attn: Saba Parkar
2200 Yonge St Suite 1302
Toronto ON M4S 2C6

Account: 622786
Date: January 9, 2019
Ordered By: Saba Parkar
Phone: (416) 483-3300
E-mail: saba.parkar@canadianenergylaw.com

Ship To: SAME

Job Name: SWC Hydro OneOrillia

Item	1-Sided	2-Sided	Quantity	Description	HST	Job Price
A	1		1	File processing - pre-flight, virus scan, temp storage	X	\$3.90
/ File Handling:						
B	1	302	4	B/w Copies - Double Sided (Watch for Tab Starts- Collate Index + 1-37 Lawyer Tabs) - Cerlox Binding with Buff Covers	X	\$281.00
Digital B&W Prints: / Black Ink: / 8.5x11: / Bond: / Card: 65lb buff/ Bind: Cerlox/ Insert: tabs						

EB-2018-0270
How Orillia

Branch Contact: Christina Stark
Address: 2200 Yonge Street
2nd Flr. - Concourse Level
Toronto, ON, M4S 2C6
Phone: 416-482-2260

Net Sales	\$284.90
Shipping	\$0.00
Sub Total	\$284.90
HST	\$37.04
CAD Total Price	\$321.94

TPH Account Hub: View, reprint and pay invoices online.
www.tph.ca/tphaccounthub for more info.

REMIT TO: The Printing House Ltd., 1403 Bathurst Street, Toronto, ON M5R 3H8, Tel (416) 536-6113, 1-866-TPH-Direct (866-874-3473)
TERMS: Payment due within 10 days of invoice date. Interest of 1.5% per month (18% P.A.) will be charged on all overdue accounts.
H.S.T. / G.S.T.# 105242887RT Q.S.T.# 1202417066