

Response to OEB Staff No. 1

Preamble

On December 30, 2020, the Ontario Petroleum Institute (OPI) sought permission to file new information in this proceeding pursuant to rule 11.02 of the OEB's *Rules of Practice and Procedure*. The new information consists of affidavit evidence sworn by Mr. Jim McIntosh, the current Chairman of the Board of Directors of the OPI. The OEB issued Procedural Order No. 6 on January 18, 2021 that permitted the OPI Evidence to be added to the record of this proceeding.

Question

Please confirm that the affidavit evidence sworn by Mr. McIntosh is being presented on behalf of the OPI. If it is being filed on behalf of some other entity, please explain.

Response

The affidavit evidence is being presented on behalf of the OPI, and not on behalf of any other entity. The same is true of the OPI's involvement as an intervenor in this proceeding. Mr. McIntosh is both the Chairman of the OPI Board of Directors and the Chairman of the OPI's Producers Committee.

OEB Staff Supplemental No. 1

Preamble

On December 30, 2020, the Ontario Petroleum Institute (OPI) sought permission to file new information in this proceeding (OPI Evidence). The OPI Evidence consists of affidavit evidence sworn by Mr. Jim McIntosh regarding his experience as a consultant for TAQA North Ltd. (TAQA). The OEB issued Procedural Order No. 6 on January 18, 2021 that permitted the OPI Evidence to be added to the record of this proceeding.

Mr. Jim McIntosh is currently the Chairman of the OPI and Chairman of the Producers Committee of the OPI. He has been a consultant for TAQA since the company purchased producing oil and natural gas fields in Ontario on January 1, 2009.

At paragraph 7 of the OPI Evidence, Mr. McIntosh states that the only occasion on which MPAC requested a listing of pipelines from TAQA was by way of a letter dated February 2019.

At paragraph 9 of the OPI Evidence, Mr. McIntosh states that no designations were made by TAQA under section 25 of the *Ontario Assessment Act* prior to 2019.

Questions

a) Please confirm whether TAQA made a designation under section 25 of the *Assessment Act* in or after 2019. If so, in what month and year.

TAQA North has not filed any Pipeline Designation Reports with MPAC since the March 12, 2019 letter appended to Mr. McIntosh's affidavit. The pipeline from the TAQA North compressor site to the Enbridge Gas transmission pipeline referenced in that letter remains the only pipeline in the company's Innerkip system that has been designated as a "pipe line" by TAQA North pursuant to the *Assessment Act*.

Mr. McIntosh has been involved with the pipeline assets now owned by TAQA continually since 1992 and with the exception of the one pipeline designation noted above in the March 12, 2019 letter, he is not aware of any designation having ever been made by a current or former pipeline owner in the Innerkip field to MPAC.

Very importantly, it is beyond any doubt that TAQA North has not ***annually*** (s. 25(2) of the *Act* states "on or before March 1 of every year") designated any other pipe lines under s. 25(2) of the *Assessment Act*, yet MPAC continues to impose taxes in respect of other TAQA North lines. MPAC's absence of older records due to its apparent record-destruction practice does not assist MPAC with respect to more recent years where it does have full records and there is no record of *annual* designations of the TAQA North pipe lines having been designated, beyond the one – (nor should it for that matter excuse more distant years as MPAC should bear the burden of proof of designation given that whatever documents may have existed were in its possession, and Mr. McIntosh who has a full history going back to 1992 is not aware of other designations).

b) Please confirm whether the significance of the date February 2019 is simply that it was the month and year in which MPAC requested a listing of pipelines from TAQA. If not, then please explain.

Mr. McIntosh confirms that this is the significance of February 2019 date.