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Our File # 339583.000264

**By electronic filing**

June 10, 2021

Christine E. Long  
Registrar and Board Secretary  
Ontario Energy Board  
2300 Yonge Street, Suite 2701  
Toronto ON M4P 1E4

Dear Ms. Long

**Re: Hydro One Networks Inc. (“Hydro One”)  
Remittal of Future Tax Savings Issue  
Board File #: EB-2020-0194**

Pursuant to the Board’s Decision and Interim Rate Order dated May 27, 2021, in the above-noted proceeding, 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 the undersigned if you have any questions or require any additional information.

Yours very truly

A handwritten signature in blue ink, appearing to read 'Scott Pollock', is written over a light blue horizontal line.

Scott Pollock

Enclosure

c. Eryn MacKinnon (Hydro One)  
Gordon Nettleton (McCarthy)  
Alex Greco (CME)

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**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.**

<b>File # EB-</b>	<span style="background-color: yellow; border: 1px solid black; padding: 2px;">2020-0194</span>	<b>Process:</b>	<span style="background-color: yellow; border: 1px solid black; padding: 2px;">Hydro One Networks Inc. ("Hydro One") Remittal of Future Tax Savings Issue</span>
<b>Party:</b>	<span style="background-color: yellow; border: 1px solid black; padding: 2px;">Canadian Manufacturers &amp; Exporters</span>	<b>Affiant's Name:</b>	<span style="background-color: yellow; border: 1px solid black; padding: 2px;">Scott Pollock</span>
<b>HST Number:</b>	<span style="background-color: yellow; border: 1px solid black; padding: 2px;">10807 5482 RT0001</span>	<b>HST Rate Ontario:</b>	<span style="background-color: yellow; border: 1px solid black; padding: 2px;">13.00%</span>
	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 BEFORE ME** over video conference this 10th day of June, 2021. The Affiant and the Commissioner, Emma Blanchard, were located in Ottawa, Ontario.

\_\_\_\_\_  
**Commissioner for taking Affidavits**



**Ontario Energy Board**  
**COST CLAIM FOR HEARINGS**



**Affidavit and Summary of Fees and Disbursements**

File # EB- **2020-0194** Process: **Hydro One Networks Inc. ("Hydro One") Remittal of Future Tax Savings Issue**

Party: **Canadian Manufacturers & Exporters**

**Summary of Fees and Disbursements Being Claimed**

Legal/consultant/other fees	\$799.00
Disbursements	\$0.00
HST	\$103.87
<b>Total Cost Claim</b>	<b>\$902.87</b>

**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

<b>File # EB-</b>	<b>2020-0194</b>	<b>Process:</b>	<b>Hydro One Networks Inc. ("Hydro One") Remittal of Future Tax Savings Issue</b>		
<b>Party:</b>	<b>Canadian Manufacturers &amp; Exporters</b>	<b>Service Provider Name:</b>	<b>Scott Pollock</b>		
<b>Service Provider Type</b> <i>(check one)</i>		<b>Year Called to Bar</b>	<b>Completed Years Practising/ Years of Relevant Experience</b>		
<b>Legal Counsel</b> <input checked="" type="checkbox"/>		<b>2016</b>	<b>5</b>		
<b>Articling Student/Paralegal</b> <input type="checkbox"/>					
<b>Consultant</b> <input type="checkbox"/>			<b>Hourly Rate:</b> <b>\$170.00</b>		
<b>Analyst</b> <input type="checkbox"/>					
<b>For Consultant/Analyst:</b> <input type="checkbox"/>		<b>CV attached</b>	<b>HST Rate Charged (enter %)</b>		<b>13%</b>
<input type="checkbox"/>		<b>CV provided within previous 24 months</b>			

  

Statement of Fees Being Claimed					
	Hours	Hourly rate	Subtotal	HST	Total
<b>Pre-Hearing Conference</b>					
Preparation		\$170.00	\$0.00	\$0.00	\$0.00
Attendance		\$170.00	\$0.00	\$0.00	\$0.00
<b>Technical Conference</b>					
Preparation		\$170.00	\$0.00	\$0.00	\$0.00
Attendance		\$170.00	\$0.00	\$0.00	\$0.00
<b>Interrogatory</b>					
Preparation	1.20	\$170.00	\$204.00	\$26.52	\$230.52
Responses		\$170.00	\$0.00	\$0.00	\$0.00
<b>Issues Conference</b>					
Preparation		\$170.00	\$0.00	\$0.00	\$0.00
Attendance		\$170.00	\$0.00	\$0.00	\$0.00
<b>ADR - Settlement Conference</b>					
Preparation		\$170.00	\$0.00	\$0.00	\$0.00
Attendance		\$170.00	\$0.00	\$0.00	\$0.00
Proposal Preparation		\$170.00	\$0.00	\$0.00	\$0.00
<b>Argument</b>					
Preparation	3.50	\$170.00	\$595.00	\$77.35	\$672.35
<b>Oral Hearing</b>					
Preparation		\$170.00	\$0.00	\$0.00	\$0.00
Attendance		\$170.00	\$0.00	\$0.00	\$0.00
<b>Other Conferences</b>					
Preparation		\$170.00	\$0.00	\$0.00	\$0.00
Attendance		\$170.00	\$0.00	\$0.00	\$0.00
<b>Case Management</b>		\$170.00	\$0.00	\$0.00	\$0.00
<b>TOTAL SERVICE PROVIDER FEES</b>			\$799.00	\$103.87	<b>\$902.87</b>



# Ontario Energy Board

## COST CLAIM FOR HEARINGS



### Detail of Fees and Disbursements Being Claimed

<b>File # EB-</b>	<b>2020-0194</b>	<b>Process:</b>	<b>Hydro One Networks Inc. ("Hydro One") Remittal of Future Tax Savings Issue</b>	
<b>Party:</b>	<b>Canadian Manufacturers &amp; Exporters</b>	<b>Service Provider Name:</b>	<b>Scott Pollock</b>	
<b>Statement of Disbursements Being Claimed</b>				
	<b>Net Cost</b>	<b>HST</b>	<b>Total</b>	
Scanning/Photocopying: ___ copies @ \$0.15 each		\$0.00	\$0.00	
Printing		\$0.00	\$0.00	
Courier		\$0.00	\$0.00	
Telephone/Fax		\$0.00	\$0.00	
Telephone Conference Calls		\$0.00	\$0.00	
Telephone Long Distance (from hotel bill)		\$0.00	\$0.00	
Transcripts		\$0.00	\$0.00	
Travel: Air		\$0.00	\$0.00	
Travel: Car		\$0.00	\$0.00	
Travel: Rail		\$0.00	\$0.00	
Travel: Other: <span style="border: 1px solid black; display: inline-block; width: 100px; height: 15px; vertical-align: middle;"></span>		\$0.00	\$0.00	
Parking		\$0.00	\$0.00	
Taxi		\$0.00	\$0.00	
Accommodation		\$0.00	\$0.00	
Meals		\$0.00	\$0.00	
Other:		\$0.00	\$0.00	
<b>TOTAL DISBURSEMENTS:</b>	\$0.00	\$0.00	<b>\$0.00</b>	



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

<b>File #:</b>	<b>EB-2020-0194</b>
<b>Process:</b>	<b>Hydro One Networks Inc. ("Hydro One") Remittal of Future Tax Savings Issue</b>
<b>Party:</b>	<b>Canadian Manufacturers &amp; Exporters</b>
<b>Name:</b>	<b>Scott Pollock</b>

Nov. 09/2020	Reviewing Hydro One evidence as well as divisional court decision on tax benefit allocation.	1.0	Interrogatory Prep
Nov. 16/2020	Instructions to K. Miller for letter to Board regarding no interrogatories; reviewing letter.	0.2	Interrogatory Prep
Feb. 22/2021	Reviewing staff submissions.	0.4	Argument Prep
Feb. 24/2021	Call with client regarding final submissions.	0.4	Argument Prep
Feb. 25/2021	Drafting submissions and reviewing record.	2.2	Argument Prep
Feb. 26/2021	Call with E. Blanchard regarding submissions; call with client regarding submissions; revising submissions.	0.5	Argument Prep

**Total Hours for Scott Pollock: 4.7**

	<u><b>Hours</b></u>		<u><b>Fees</b></u>
Pre-hearing Conf. Prep	0	x \$170.00/hr =	\$0.00
Pre-hearing Conf. Attend	0	x \$170.00/hr =	\$0.00
Technical Conf. Prep	0	x \$170.00/hr =	\$0.00
Technical Conf. Attend	0	x \$170.00/hr =	\$0.00
Interrogatory Prep	1.2	x \$170.00/hr =	\$204.00
Interrogatory Responses	0	x \$170.00/hr =	\$0.00
Issues Conf. Prep	0	x \$170.00/hr =	\$0.00
Issues Conf. Attend	0	x \$170.00/hr =	\$0.00
Settlement Conf. Prep	0	x \$170.00/hr =	\$0.00
Settlement Conf. Attend	0	x \$170.00/hr =	\$0.00
Settlement Conf. Proposal Prep	0	x \$170.00/hr =	\$0.00
Oral Hearing Prep	0	x \$170.00/hr =	\$0.00
Oral Hearing Attend	0	x \$170.00/hr =	\$0.00
Argument Prep	3.5	x \$170.00/hr =	\$595.00
Other Conf. Prep	0	x \$170.00/hr =	\$0.00
Other Conf. Attend	0	x \$170.00/hr =	\$0.00
	<b>4.7</b>	<b>Total Fees for Scott Pollock:</b>	<b>\$ 799.00</b>