



By EMAIL and RESS

Jay Shepherd
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June 10, 2021
Our File: EB20200194

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

Attn: Christine Long, Registrar

Dear Ms. Long:

Re: EB-2020-0194 – Hydro One Tax Implementation – 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 Board's process to implement the Divisional Court decision on Hydro One's FMV bump tax claim. It involved interrogatories, a motion which essentially operated as a determination of scope, and written submissions on the substantive issues.

Senior counsel Jay Shepherd took the lead on this matter. Co-counsel Mark Rubenstein, who was lead counsel for SEC at the Divisional Court, participated only to co-ordinate the Divisional Court proceeding with the proposals in this proceeding.

All of which is respectfully submitted.

Yours very truly,
Shepherd Rubenstein Professional Corporation

A handwritten signature in dark ink, appearing to be "Jay Shepherd", is written over a light blue rectangular background.

Jay Shepherd

cc: Ted Doherty, 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-	2020-0194	Process:	Hydro One Tax Implementation
Party:	School Energy Coalition	Affiant's Name:	Mark Rubenstein
HST Number:	83673-5464-RT0001	HST Rate Ontario:	13.00%
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, Mark Rubenstein, 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 June 11, 2021,
(date)

Ontario Energy Board
COST CLAIM FOR HEARINGS



Affidavit and Summary of Fees and Disbursements

Commissioner for taking Affidavits

File # EB- 2020-0194

Process: Hydro One Tax Implementation

Party: School Energy Coalition

Summary of Fees and Disbursements Being Claimed

Legal/consultant/other fees	\$	26,342.00
Disbursements	\$	-
HST	\$	3,424.46
Total Cost Claim	\$	29,766.46

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>2020-0194</u>	Process: <u>Hydro One Tax Implementation</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	41	
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		\$ 330.00	\$ -	\$ -	\$ -
Attendance		\$ 330.00	\$ -	\$ -	\$ -
Technical Conference					
Preparation		\$ 330.00	\$ -	\$ -	\$ -
Attendance		\$ 330.00	\$ -	\$ -	\$ -
Interrogatories					
Preparation	9.8	\$ 330.00	\$ 3,234.00	\$ 420.42	\$ 3,654.42
Responses	5.3	\$ 330.00	\$ 1,749.00	\$ 227.37	\$ 1,976.37
Issues Conference					
Preparation	26.2	\$ 330.00	\$ 8,646.00	\$ 1,123.98	\$ 9,769.98
Attendance		\$ 330.00	\$ -	\$ -	\$ -
ADR - Settlement Conference					
Preparation		\$ 330.00	\$ -	\$ -	\$ -
Attendance		\$ 330.00	\$ -	\$ -	\$ -
Proposal Preparation		\$ 330.00	\$ -	\$ -	\$ -
Argument					
Preparation	32.6	\$ 330.00	\$ 10,758.00	\$ 1,398.54	\$ 12,156.54
Oral Hearing					
Preparation		\$ 330.00	\$ -	\$ -	\$ -
Attendance		\$ 330.00	\$ -	\$ -	\$ -
Other Conferences					
Preparation		\$ 330.00	\$ -	\$ -	\$ -
Attendance		\$ 330.00	\$ -	\$ -	\$ -
Case Management		\$ 170.00	\$ -	\$ -	\$ -
TOTAL SERVICE PROVIDER FEES			\$ 24,387.00	\$ 3,170.31	\$ 27,557.31

Ontario Energy Board

COST CLAIM FOR HEARINGS



Detail of Fees and Disbursements Being Claimed

File # EB- 2020-0194

Process: Hydro One Tax Implementation

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>2020-0194</u>	Process: <u>Hydro One Tax Implementation</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"/>	<div style="border: 1px solid black; padding: 2px;">2011</div>	<div style="border: 1px solid black; padding: 2px;">9</div>
Articling Student/Paralegal <input type="checkbox"/>		
Consultant <input type="checkbox"/>		Hourly Rate: <div style="border: 1px solid black; padding: 2px;">\$230</div>
Analyst <input type="checkbox"/>		
For Consultant/Analyst: <input type="checkbox"/> CV attached		HST Rate Charged (enter %): <div style="border: 1px solid black; padding: 2px;">13.0%</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		\$ 230.00	\$ -	\$ -	\$ -
Attendance		\$ 230.00	\$ -	\$ -	\$ -
Technical Conference					
Preparation		\$ 230.00	\$ -	\$ -	\$ -
Attendance		\$ 230.00	\$ -	\$ -	\$ -
Interrogatories					
Preparation	2.9	\$ 230.00	\$ 667.00	\$ 86.71	\$ 753.71
Responses	0.8	\$ 230.00	\$ 184.00	\$ 23.92	\$ 207.92
Issues Conference					
Preparation	2.0	\$ 230.00	\$ 460.00	\$ 59.80	\$ 519.80
Attendance		\$ 230.00	\$ -	\$ -	\$ -
ADR - Settlement Conference					
Preparation		\$ 230.00	\$ -	\$ -	\$ -
Attendance		\$ 230.00	\$ -	\$ -	\$ -
Proposal Preparation		\$ 230.00	\$ -	\$ -	\$ -
Argument					
Preparation	2.8	\$ 230.00	\$ 644.00	\$ 83.72	\$ 727.72
Oral Hearing					
Preparation		\$ 230.00	\$ -	\$ -	\$ -
Attendance		\$ 230.00	\$ -	\$ -	\$ -
Other Conferences					
Preparation		\$ 230.00	\$ -	\$ -	\$ -
Attendance		\$ 230.00	\$ -	\$ -	\$ -
Case Management		\$ 170.00	\$ -	\$ -	\$ -
TOTAL SERVICE PROVIDER FEES			\$ 1,955.00	\$ 254.15	\$ 2,209.15

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



File # EB- 2020-0194

Process: Hydro One Tax Implementation

Party: School Energy Coalition

Service Provider Name: Mark Rubenstein

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



Date	Explanation	Lwyr	Hours	Hours
20201002	Review Board notice/PO and scheduling, Review with Mark, Many emails	JCS	0.5	
20201002	review PO/emails	MR		0.4
20201026	Anaylsis of recovery options	JCS	2.5	
20201026	emails	MR		0.6
20201028	Review new evidence, Various emails	JCS	0.5	
20201029	emails	MR		0.2
20201102	Telephone conversation with Mark, Review research,Various emails	JCS	1.1	
20201102	p. call w. G. Nettleton (Hydro One)/p. call. w. JCS/emails	MR		1
20201104	Many emails	JCS	0.1	
20201104	emails	MR		0.2
20201105	Many emails	JCS	0.1	
20201109	Various emails, Research	JCS	0.3	
20201112	Review evidence, Research sources of data, Many emails, Draft interrogatories	JCS	0.7	
20201112	emails	MR		0.3
20201113	Review evidence, Research sources of data, Many emails, Revise and file interrogatories, Review Staff IRs	JCS	3.4	
20201113	emails	MR		0.2
20201116	Review interrogatories of others	JCS	0.6	
20201116	emails	MR		0.3
20201204	prel review of IRR	MR		0.3
20201204	Recieve IRR	JCS	0.3	
20201205	emails from JCS re: IRR issues	MR		0.2
20201205	Initial review of IRR, Legal research and verification of citations, Many emails	JCS	1	
20201207	Review interrogatory responses, Motion materials	JCS	4	
20201208	review JCS draft Notice of Motion/emails/p. call w. JCS to discuss	MR		0.6
20201208	Motion materials, Many emails, Research, Telephone conversation with Mark	JCS	5.8	
20201209	emails re:issues/review final Motion	MR		0.3
20201209	Finalize and file Motion, Rate Rider model, Summary of alternatives and email Mark	JCS	2.6	
20201210	Review Hydro One submissions, Many emails re: precedence	JCS	1.1	
20201211	review HONI reply/review PO/emails	MR		0.2
20201211	Review PO #2 and scheduling, Various emails	JCS	0.3	
20201212	Various emails	JCS	0.1	
20201222	Review Staff Motion submissions, Anaylsis of Reply	JCS	0.7	
20201223	review Staff subs on Motion/emails	MR		0.3
20201223	Many emails, Review supporting submissions	JCS	0.5	
20210104	Review CCC submission	JCS	0.3	
20210111	Review Hydro One submission	JCS	2	
20210114	Review of submissions and issues	JCS	0.7	
20210117	Outline of reply, Research, Many emails	JCS	3.1	
20210118	review SEC reply sub/emails	MR		0.4
20210118	Draft, Revise and file motion reply submissions, Many emails	JCS	8.3	
20210208	review motion decision	MR		0.2
20210209	Review motion decision, Report	JCS	0.7	
20210223	Review Staff submissions, Research, Argument outline, Many emails	JCS	6.1	
20210223	conduct research at request of JCS	MR		1.5
20210224	Drafting Final Argument, Research, Many emails, Review first EP draft, Review Mark's research on precedents	JCS	7.4	
20210225	Drafting Final Arugment, Research, Many emails, Review drafts	JCS	8.6	
20210226	Review drafts from others, Revisions, Finalize and file Final Arugment, Many emails	JCS	3.3	
20210226	review SEC submissions/emails	MR		0.4
20210227	Review arguments from others, Many emails	JCS	0.8	
20210301	Review CCC argument	JCS	0.4	
20210308	review Hydro One reply	MR		0.6
20210309	Review reply submissions	JCS	1	

20210408	Review decision and analysis, Many emails	JCS	1	
20210408	review decision	MR		0.3
20210422	Review DRO	JCS	0.3	
20210426	Initial review of DRO	JCS	0.5	
20210430	Review DRO and provide comments, Review OEB Staff comments, Client impacts	JCS	2.8	
20210510	Review reply submissions, Client reporting	JCS	0.4	
			73.9	8.5

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