



BY EMAIL and RESS

Mark Rubenstein
mark@shepherdrubenstein.com
Dir. 647-483-0113

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

April 30, 2024
Our File: EB20220200

Attn: Nancy Marconi, Registrar

Dear Ms. Marconi:

Re: EB-2022-0200 – Enbridge Gas 2024-2028 – Phase 1 Cost Claim

We are counsel to the School Energy Coalition (“SEC”). Attached, please find SEC’s cost claim using the Ontario Energy Board’s (“OEB”) cost claim system.

This was an incredibly complex proceeding, which involved 18 oral hearing days, 9 technical conference days, and 11 formal settlement conference days, a motions hearing, and a detailed final argument.

Phase 1 encompassed 41 separate issues, many of which either explicitly or implicitly involved a number of important sub-components. In addition to the energy transition issues, which featured prominently throughout the proceeding, this was the first rebasing application since the amalgamation. With it arose a host of proposed harmonized methodologies, accounting issues, and an entirely new cost allocation model. This was also the first application to involve a full review of Enbridge’s Asset Management Plan, which sought to spend more than \$7 Billion in capital during the proposed rate term. A review of the interrogatories and Technical Conference transcript will demonstrate that this was a major undertaking. SEC has been one of the leading intervenors in this review.

The issues and significance were clearly important to all parties. This is most evident in the post-decision development, including the introduction of Bill 165, as well as Enbridge’s (“EGI”) broad motion to review and its Divisional Court appeal.

SEC took a leadership role amongst intervenors in several major ways, including:

- **Settlement Process.** The undersigned acted as a coordinator/spokesperson during the settlement process on behalf of the more than 20 intervenors who participated. This included coordinated intervenor meetings and discussions in advance of the previously scheduled Settlement Conference, as well as generally speaking for the intervenors in negotiations with Enbridge. This was a very considerable amount of extra work that was required by SEC both,

before the Settlement Conference began, as well as at the end of each settlement conference day (these are included under the 'Settlement Conference Preparation' category).

During the settlement proposal drafting process, the undersigned acted as the conduit between Enbridge and intervenors, coordinating the review of the Settlement Proposal by each intervenor, consolidating their edits and comments as required, and working through issues as they arose. While SEC cannot speak to the particulars of any of these issues or discussions, we do note that the detailed dockets show numerous calls/meetings with the Enbridge team and/or its counsel during the settlement process on behalf of intervenors. SEC also acted in a liaison type role between ratepayer intervenors and Indigenous intervenors, with respect to Issue 4. This included discussions with all parties that resulted in amendments to the Settlement Proposal to address concerns raised in the OEB Staff submissions.

All of this resulted in a more efficient process that was a benefit to all parties and ultimately the OEB.

- **Oral Hearing.** SEC took the lead among intervenors, specifically ratepayer groups, with respect to the cross-examinations of several of Enbridge's witness panels during the Oral Hearing. This includes the Dawn-Parkway Turnback Risk/Historical PDO/PDCI (EGI Panel 2), Capital Expenditure and AMP (EGI Panel 11), Integration Capital (EGI Panel 12), DVA Accounts, which included the incredibly complex Pre-2017 Union Pension Costs issue (EGI Panel 13), and Overhead Capitalization Policy (EGI Panel 14). As the OEB is also aware, SEC was the first ratepayer group, and one of the most involved parties, in the consideration and cross-examination of Enbridge regarding the Energy Transition (EGI Panel 1).

We also note a few other aspects of the proceeding regarding SEC's participation:

- **Capital Update.** In mid-June, Enbridge filed an update to its capital plan, which involved several very significant changes to its requested capital spending. The OEB required Enbridge to update affected interrogatory responses and technical conference undertakings, and ultimately delayed the start of the Oral Hearing. As SEC took the lead in reviewing the capital plan, the Capital Update had a significant impact. Since oral hearing preparations had already long begun by the time the updated interrogatory responses and technical conference undertakings were filed, only a week before the start of the hearing, the Capital Update involved significant additional work for SEC.
- **Guidehouse Model Dispute.** As the OEB is aware, a dispute arose regarding the production and access to materials and models that were used to develop the Guidehouse Pathways to Net Zero Emissions for Ontario Report, filed by Enbridge. At the encouragement of the OEB Staff, a number of intervenors who had sought materials and models through interrogatories (SEC, GEC, and ED) had multiple meetings among themselves, and with Enbridge and Guidehouse to resolve the dispute. We have docketed that time in the 'Review Interrogatory Responses' category. The discussions ultimately resulted in a compromise that avoided what would have been protracted arguments before the OEB between intervenors, Enbridge, and Guidehouse. Additionally, in preparing the information (model input data sets) that Guidehouse ultimately agreed to provide as a result of these discussions, it was determined that a number of corrections and enhancements were required for the model, which resulted in Enbridge filing

an updated version of their report that includes material differences in the economics of the two scenarios.

- **Motions Day.** SEC was one of two parties who brought a motion regarding the adequacy of interrogatory responses, and the only party to which Enbridge conceded required preparation and attendance at Motions Day in which we were ultimately successful.
- **Decision Review.** As the OEB is aware, the day after the issuance of the Phase 1 Decision, the Minister of Energy announced that the government would introduce legislation to reverse aspects of it. As a result, SEC was required to spend considerably more time than it otherwise would have in discussions with other parties, and briefing the client on the potential impact and implications.

With respect to the OEB's cost claim categories, as can be seen from our detailed dockets, certain activities are done at the same time and so cannot easily be separated into individual categories. For example, reviewing the evidence and preparing interrogatories are, in most situations, done at the same time. Additionally, considering the limited time between receiving interrogatory responses and the Technical Conference, reviewing interrogatory responses and preparing for the Technical Conference were undertaken at the same time. For the purposes of the OEB's cost claim categories, if a docket includes two categories of activities, we have generally allocated time equally between the two relevant categories.

We included time in the 'Other Attendance' category for docketed activities related to intervenor coordination meetings that were held before and just after the filing of the Application, as well as some pre-application and post-decision discussions with Enbridge. All other intervenor meetings and discussions with Enbridge were included within the individual cost claim category best reflective of the purpose of the meeting (e.g. Preparation for Settlement Conference). As there is no specific category for the activity, time spent reviewing Oral Hearing Undertakings, to which there was a large volume, were included in the 'Written Submissions' category.

SEC organized its work on this matter efficiently, with counsel Mark Rubenstein taking the lead, relying on support from consultant Jane Scott on the details of the proposed OM&A evidence. Counsel Jay Shepherd has taken responsibility for major aspects of the energy transition issues, on which he has considerable experience. The result was that SEC was able to get a large volume of work done without any material overlap of time spent.

SEC submits that its participation in this proceeding was thorough and valuable and was designed to maximize its assistance to the OEB in this large, complex, and challenging matter. SEC therefore requests reimbursement of its reasonably incurred costs as set forth in the attached cost claim, which is commensurate with the scope of the issues, and the role that it took in this proceeding.

Yours very truly,
Shepherd Rubenstein P.C.

Mark Rubenstein



cc: Brian McKay, SEC (by email)
Applicant (by email)

EB-2022-0200 : 1 : Mark Rubenstein

COST CLAIM NUMBER
2066

SUBMISSION DEADLINE DATE
April 30, 2024

CLAIM STATUS
Approved by Finance

EB#
EB-2022-0200 - Phase 1: Rates: Distribution:
Enbridge Gas Inc.

OTHER EB#S

PHASE #*
1

INTERVENOR
Rubenstein, Mark; +1 (647) 483-0113
mark@shepherdubenstein.com

INTERVENOR COMPANY*
School Energy Coalition, Toronto:
Corporation

INTERVENOR TYPE
Full Registrant

HST RATE ONTARIO
13.00

EXCHANGE RATE

COUNTRY

HST NUMBER
83673 5464 RT0001

LATE SUBMISSION ALLOWED
No

EXTENSION DEADLINE DATE

PARTICIPANTS

			Total (\$)	Total Hours	Participant Claim Status
New	Non-Filing Participant First, Last Name	Filing Participant			
No	,	Rubenstein, Mark; +1 (647) 483-0113 mark@shepherdubenstein.com	256,032.03	781.30	Submitted
No	,	Shepherd, Jay; +1 (416) 804-2767 jay@shepherdubenstein.com	212,739.46	570.50	Submitted
No	,	Scott, Jane ; +1 (647) 271-3174 jane_scott@rogers.com	17,619.55	47.25	Submitted

ATTACHMENTS

Attachment	Document Type	Import Message
SEC_EGI_CostClaim_Letter.pdf	Cover Letter	
SEC EB-2022-0200 Cost Claim 043020241004.pdf		

TOTAL LEGAL/CONSULTANT/OTHER FEES 430,434.50	TOTAL DISBURSEMENTS 0.00	TOTAL HST 55,956.54
TOTAL CLAIM 486,391.04	TOTAL AMOUNT AWARDED	
TOTAL HOURS CLAIMED 1,399.05	TOTAL HOURS DISALLOWED	
REASON FOR DISALLOWANCE	REASON FOR DISALLOWANCE - 2	REASON FOR DISALLOWANCE - 3

MAKE CHEQUE PAYABLE TO
Shepherd Rubenstein Professional Corporation, in trust

SEND PAYMENT TO ADDRESS 2200 Yonge Street Suite 1302 Toronto, ON M4S 2C6	ATTENTION
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SUBMIT SECTION

I am a representative of the Party. I have examined all of the documentation in support of this cost claim. The costs incurred and time spent are directly related to the Party's participation in the OEB Process referred to above.

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 section 6.05 and 6.09 of the OEB's Practice Direction on Cost Awards.

The information (fees and disbursements) filed in this cost claim is complete and accurate and in accordance with the OEB's Practice Direction for Cost Awards and Appendix A, the Cost Awards Tariff.

SUBMITTED BY Mark Rubenstein	DATE SUBMITTED April 30, 2024
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CASE EB-2022-0200 - Phase 1: Rates: Distribution: Enbridge Gas Inc.	COST CLAIM EB-2022-0200 : 1 : Mark Rubenstein	INTERVENOR NAME Rubenstein, Mark; +1 (647) 483-0113 mark@shepherdrubenstein.c om	PARTICIPANT CLAIM STATUS Submitted
FILING PARTICIPANT Rubenstein, Mark; +1 (647) 483-0113 mark@shepherdubenstein.com	NEW PARTICIPANT No	NON-FILING PARTICIPANT F. NAME	NON-FILING PARTICIPANT L. NAME
SERVICE PROVIDER TYPE* Legal Counsel	YEAR CALLED TO BAR* 2011	COMPLETED YEARS PRACTICING/YEARS OF RELEVANT EXPERIENCE* 11	HOURLY RATE 290
HST RATE CHARGED* 13.00	CV STATUS (FOR CONSULTANT/ANALYST) CV Required	LAST CV DATE	OVERRIDE HOURLY RATE No
HST NUMBER 83673 5464 RT0001	HEARINGS Yes	CONSULTATIONS No	DISBURSEMENTS No

HEARINGS

Hearings Hours	Hearings Subtotal (\$)	Hearings Total Tax (\$)	Hearings Total (\$)			
781.30	226,577.00	29,455.03	256,032.03			
<u>Name</u>	<u>Hours</u>	<u>Hourly Rate</u>	<u>Sub Total</u>	<u>HST Rate</u>	<u>HST</u>	<u>Total</u>
DISCOVERY						
Read and Research Application and Evidence	67.40	290	19,546.00	13.00	2,540.98	22,086.98
Preparation of Interrogatories	49.30	290	14,297.00	13.00	1,858.61	16,155.61
Review Interrogatory Responses	41.40	290	12,006.00	13.00	1,560.78	13,566.78
Technical Conference Preparation	26.30	290	7,627.00	13.00	991.51	8,618.51
Technical Conference Attendance	57.80	290	16,762.00	13.00	2,179.06	18,941.06
Technical Conference Follow-up	11.25	290	3,262.50	13.00	424.13	3,686.63
Subtotal of DISCOVERY	253.45		73,500.50		9,555.07	83,055.57
PROCEDURAL						
Preparation of Issues List Submission	7.20	290	2,088.00	13.00	271.44	2,359.44
Attendance at Issues List Conference	7.70	290	2,233.00	13.00	290.29	2,523.29
Preparation for a Confidentiality Request		290		13.00		
Prepare Submissions on Confidentiality		290		13.00		
Preparation of Motion(s) Materials	3.50	290	1,015.00	13.00	131.95	1,146.95
Prepare Submissions on the Motion(s)	3.50	290	1,015.00	13.00	131.95	1,146.95
Attendance at Hearing on Motion(s)	2.30	290	667.00	13.00	86.71	753.71
Review Procedural Documents	4.30	290	1,247.00	13.00	162.11	1,409.11

<u>Name</u>	<u>Hours</u>	<u>Hourly Rate</u>	<u>Sub Total</u>	<u>HST Rate</u>	<u>HST</u>	<u>Total</u>
Subtotal of PROCEDURAL	28.50		8,265.00		1,074.45	9,339.45
INTERVENOR EVIDENCE						
Preparation of Intervenor Evidence		290		13.00		
Interrogatory Responses		290		13.00		
Preparation of Witness(es) for Attendance at Hearing		290		13.00		
Subtotal of INTERVENOR EVIDENCE	0.00		0.00		0.00	0.00
SETTLEMENT CONFERENCE						
Preparation for Settlement Conference	105.45	290	30,580.50	13.00	3,975.47	34,555.97
Attendance at Settlement Conference	78.60	290	22,794.00	13.00	2,963.22	25,757.22
Preparation of Settlement Proposal	27.80	290	8,062.00	13.00	1,048.06	9,110.06
Attendance at Presentation to Panel		290		13.00		
Subtotal of SETTLEMENT CONFERENCE	211.85		61,436.50		7,986.75	69,423.25
WRITTEN ARGUMENT						
Written Submissions	78.90	290	22,881.00	13.00	2,974.53	25,855.53
Subtotal of WRITTEN ARGUMENT	78.90		22,881.00		2,974.53	25,855.53
ORAL ARGUMENT						
Preparation for Oral Hearing	123.60	290	35,844.00	13.00	4,659.72	40,503.72
Attendance at Oral Hearing	64.80	290	18,792.00	13.00	2,442.96	21,234.96
Oral Submissions		290		13.00		
Attendance at Oral Submissions		290		13.00		
Subtotal of ORAL ARGUMENT	188.40		54,636.00		7,102.68	61,738.68
DECISION						
Review Decision	5.60	290	1,624.00	13.00	211.12	1,835.12
Review Rate/Accounting Order	3.55	290	1,029.50	13.00	133.84	1,163.34
Prepare Submission on Rate Order	3.05	290	884.50	13.00	114.99	999.49
Subtotal of DECISION	12.20		3,538.00		459.95	3,997.95
OTHER						
Other Attendance (e.g., Intervenor Conferences)	8.00	290	2,320.00	13.00	301.60	2,621.60
Subtotal of OTHER	8.00		2,320.00		301.60	2,621.60
TOTAL SERVICE PROVIDER FEES						
Total Service Provider Fees	781.30		226,577.00		29,455.03	256,032.03

Attachments

Attachment

EB-2022-0200 Client Fees Listing Phase 1
Full.pdf

Document Type

Time Docket

Import Message

Hearings, Consultations, Disbursements Attachments

<u>Attachment</u>	<u>Document Type</u>	<u>Claim Type</u>	<u>Import Message</u>
EB-2022-0200 Client Fees Listing Phase 1 Full.pdf	Time Docket	Hearings	

Date	Explanation	Lwyr	Hours
20221017	attend intervenor meeting	MR	1.7
20221019	attend meeting w. M. Gardihar (EGI)/prepare and send debrief email	MR	1
20221023	Reporting	JCS	0.5
20221024	emails	MR	0.1
20221024	Many emails	JCS	0.3
20221025	emails	MR	0.1
20221025	Many emails and scheduling	JCS	0.3
20221026	Review Quebec cost of capital decision, Many emails	JCS	0.5
20221031	meeting w. Ian Mondrow to discuss application and coordination issues	MR	1.5
20221031	Initial review of Application, Review procedural proposal, Various emails	JCS	0.2
20221031	preliminary review of Application/emails	MR	1.2
20221101	preliminary review of evidence/p. call w. L. Gluck (Staff)/Zoom meeting with intervenors	MR	2.7
20221102	Initial review of filing	JCS	1
20221102	review evidence	MR	1
20221103	Many emails, Review materials	JCS	0.5
20221103	email	MR	0.1
20221104	Many emails, Review board materials	JCS	1
20221104	emails/prelim review of app	MR	2.5
20221107	Review evidence	JCS	2.5
20221107	emails	MR	0.2
20221108	Many emails	JCS	0.2
20221110	Review FRPO materials	JCS	0.2
20221110	attend intervenor meeting with OEB Staff/emails	MR	2.4
20221110	review evidence	MR	0.6
20221111	Review responsibilities table, Many emails, Review investor presentation	JCS	0.5
20221111	emails/review evidence	MR	2.5
20221112	review evidence/emails	MR	1.5
20221115	review Notice/emails	MR	0.1
20221115	review evidence	MR	1.2
20221116	review evidence/draft IRs	MR	0.9
20221117	meeting w. JCS to plan SEC involvement/review evidence	MR	1
20221118	review evidence/draft IRs	MR	1.9
20221121	review evidence/draft IRs	MR	4.5
20221122	Review energy transition issues	JCS	2
20221122	review evidence/draft IRs	MR	3.4
20221123	review evidence/draft IRs	MR	2.5
20221124	Meet with Jane and Mark	JCS	1
20221124	Review OM&A evidence	JS	1.5
20221124	meeting with JCS and JS to discuss case issues/review evidence/draft IRs	MR	2.1

20221125	emails/ review evidence	MR	1.5
20221125	review evidence/draft IRs/emails	MR	1
20221128	Many emails. Review FRPO issues	JCS	0.3
20221128	Review OM&A evidence	JS	1
20221128	review evidence/draft IRs/emails/prepare NOI	MR	5.5
20221129	review evidence/draft IRs/emails/finalzie and file NOI	MR	3.5
20221130	Many emails, Review new evidence	JCS	0.5
20221130	review evidence/draft IRs/emails/prelim review of CA/RD evidence	MR	2
20221201	Review evidence, Issues analysis and plan, Many emails, Review past SRC materials	JCS	3.8
20221201	meeting with intervenors/p. call w. L. Gluck/emails	MR	2.3
20221201	review evidence/emails	MR	2.5
20221205	emails	MR	0.1
20221206	Review OM&A and prepare IRs	JS	2.5
20221206	Review Staff letter, Many emails, Analysis of evidence components	JCS	0.6
20221206	review OEB letter/review EG letter	MR	0.1
20221207	Review OM&A and prepare IRs	JS	1
20221209	emails	MR	0.1
20221213	Review evidence	JCS	2.5
20221215	Review evidence	JCS	3
20221216	Evidence analysis, Many emails, Review PO#1 and scheduling	JCS	1.3
20221216	preliminary review of PO1	MR	0.2
20221216	attend planning meeting with I. Mondrow (IGUA) and DQ (FRPO)	MR	1.3
20221219	Meeting with Mark, Many emails, Research	JCS	2.4
20221219	meeting with JCS to discuss PO and experts	MR	0.6
20221219	review evidence/consider issues/research	MR	1.4
20221221	Draft and revise letter re evidence, Research, Review relevant prefiled materials, Various emails	JCS	1.2
20221221	emails/prel review of JCS draft evidence letter	MR	0.2
20221222	Review evidence	JCS	2
20221222	review evidence	MR	1.5
20221227	Review evidence, Background research	JCS	5.6
20221228	Review evidence, Background research	JCS	6
20221229	Review evidence, Background research, Start IRs	JCS	6.6
20221230	Review evidence, Background research, Start IRs	JCS	2.5
20221231	Review evidence, Background research	JCS	2.9
20230103	emails	MR	0.2
20230104	emails/review document sent from DRQ, prepare and attend meeting with DRQ re issues list	MR	1.9
20230104	Many emails	JCS	0.3
20230105	emails re: issues list/prepare initial revision for intervenor group with comments	MR	1.5
20230105	Many emails	JCS	0.4
20230106	emails/circulate draft issues list with comments to intervenor group/p. call w. Dwayne Quinn	MR	0.5
20230106	Many emails	JCS	0.5

20230107	Review evidence, Drafting interrogatories, Many emails	JCS	3
20230108	emails re: prepare for issues conference	MR	0.4
20230109	attend issues conference	MR	7.7
20230109	emails re: followup to issues conference	MR	0.4
20230109	Drafting interrogatories, Many emails	JCS	4
20230110	emails	MR	0.2
20230110	review load forecast evidence	MR	2.5
20230110	Drafting interrogatories, Many emails	JCS	3.5
20230111	review revised issues list and provide comments/emails	MR	0.4
20230111	review OEB Staff letter re expert evidence/many emails	MR	0.3
20230111	Drafting interrogatories, Many emails, Review issues list, Review Staff letter	JCS	2.8
20230112	emails re: experts	MR	0.2
20230112	emails re: draft issues list to submit to OEB/draft issues list submissions	MR	0.3
20230112	Many emails	JCS	0.3
20230113	emails re: issues list/draft issues list sub/review Staff submission	MR	1
20230113	emails re: expert/review OEB letter	MR	0.3
20230113	Many emails, Review expert proposals	JCS	1.3
20230114	emails	MR	0.1
20230114	Review expert proposals, SEC letter, Many emails, Drafting interrogatories	JCS	4
20230115	review CA evidence and prepare IRs	MR	2.5
20230115	Review further background information, Calculations of rate impacts	JCS	1.1
20230116	finalize and file letter on issues list/review expert evidence letters	MR	0.8
20230116	Many emails, Review final proposals	JCS	1
20230117	review other parties submissions/emails/review evidence/draft IRs	MR	4.5
20230119	review VECC corr/emails	MR	0.2
20230119	Scheduling	JCS	0.2
20230120	emails/review Staff ltr	MR	0.1
20230120	Interrogatories, Materials on expert evidence, Many emails	JCS	1.3
20230121	review CA evidence and prepare IRs	MR	1
20230123	Prepare OM&A IRs	JS	2
20230123	review evidence/draft IRs/emails	MR	3.5
20230123	Many emails, Review expert proposals	JCS	0.3
20230124	Prepare OM&A IRs	JS	2
20230124	review evidence/draft IRs/emails re: PDO	MR	4.3
20230125	Prepare OM&A IRs	JS	1
20230125	review evidence/draft IRs/emails	MR	1.5
20230125	Meet with Jane re division of responsibilities and OM&A issues, Many emails re rate issues and other items	JCS	1.2
20230126	Prepare OM&A IRs	JS	3
20230126	Analysis of harmonized rate classes and impacts, Many emails	JCS	0.7
20230127	Prepare OM&A IRs	JS	2
20230127	review PO and issues list decision/emails	MR	0.3

20230127	Review issues list and PO#2	JCS	0.4
20230128	Revised OM&A IRs for January 27th update	JS	1.5
20230128	Client reporting, Various emails	JCS	1
20230129	Review IR outline, Review issues related to OEB role in energy transition, Various emails	JCS	1.3
20230130	Prepare OM&A IRs	JS	2
20230130	p. call w. David Stevens/emails/review evidence and draft IRs	MR	3.7
20230130	Telephone discussions re energy transition, Drafting interrogatories	JCS	2.6
20230131	Call w. Mark R, IRs and formatting	JS	0.5
20230131	disc. w. JS/review evidence and IR/review Staff letter	MR	1.9
20230131	Review Board letter, Further review of energy transition issues, Many emails	JCS	1.8
20230201	emails/review evidence/draft IRs	MR	2.2
20230201	Preparation of interrogatories, Review evidence listing, Many emails	JCS	7.5
20230202	emails/review evidence re DVA/draft IRs/disc. w. JCS	MR	3.8
20230202	Meet with Mark, Finalize JCS ET interrogatories	JCS	3.5
20230203	review evidence/draft IRs/edit and finalize ET IRs/draft cover letter and file	MR	5.6
20230203	Many emails	JCS	0.1
20230204	review evidence and draft IRs	MR	1.5
20230206	Prepare OM&A IRs	JS	0.5
20230206	review evidence inc review GTA project record and financial report/draft IRs/research various issues	MR	5.5
20230206	Review ED interrogatories	JCS	0.3
20230207	emails	MR	0.3
20230208	emails/p. call w. SG re: capital	MR	0.4
20230208	Many emails	JCS	0.2
20230209	finalize and edits IRs/emails/p. call w. Lisa W (Five Nations Gas)	MR	3.9
20230209	Many emails, Further interrogatories	JCS	0.2
20230210	finalize and file IRs/emails/review other parties IRs	MR	2.5
20230210	Review interrogatories of others, Many emails	JCS	0.5
20230214	emails	MR	0.1
20230215	provide specific school board request for EGI rate impacts	MR	0.7
20230215	Many emails with WRDSB, OGA, etc., Review Energy Transition materials and background info	JCS	1.1
20230216	emails	MR	0.3
20230217	emails/review EGI ltr	MR	0.2
20230217	Review and annotate decarbonization regulatory materials from Mark, Many emails, Review supplementary evidence	JCS	1
20230218	Background research	JCS	0.7
20230222	emails	MR	0.1
20230222	Review IESO materials, Telephone conversation with IESO, Many emails	JCS	2
20230223	emails	MR	0.2
20230223	Review background information	JCS	2

20230303	emails	MR	0.2
20230306	Background research	JCS	1
20230309	Various emails	JCS	0.1
20230309	preliminary review of IRR	MR	1.5
20230309	Review IRRs, Prepare for TC	JS	1.33
20230310	Many emails, Review additional materials	JCS	1.6
20230310	emails	MR	0.1
20230310	Review IRRs, Prepare for TC	JS	1
20230311	Various emails	JCS	0.1
20230311	Review IRRs, Prepare for TC	JS	2
20230312	Review IRR, Many emails	JCS	1
20230313	Review IRR, Hearing prep, Prepare TC time estimates, Many emails	JCS	4
20230313	review IRR/many emails/sign and file D&U	MR	6.8
20230313	meeting w. TL (EP) and IM (IGUA) to discuss capitalized overhead issues	MR	1.3
20230313	review EGI corr re: TC/emails	MR	0.2
20230313	Review IRRs, Prepare for TC	JS	1.67
20230314	emails/review IRR	MR	6.8
20230314	prepare TC topics and time estimates letter/review ED corr	MR	0.3
20230314	Review IRRs, Prepare for TC	JS	2
20230315	Many emails, Hearing prep, Review ED letter	JCS	2.3
20230315	emails/review IRR	MR	7
20230315	finalize TC letter/review other parties corr. emails	MR	0.3
20230315	Review IRRs, Prepare for TC	JS	1
20230316	Review update, Many emails	JCS	2.5
20230316	review IRR/prepare for tC/review EGI corr	MR	5.9
20230317	Many emails, Review PO#3, Analysis of model issues, Review confidential documents	JCS	4.1
20230317	review IRR/prepare for TC/review PO3/emails	MR	6.5
20230317	Review IRRs, including confidential info, Prepare for TC	JS	2
20230318	prepare for TC	MR	1.5
20230318	Hearing prep, Various emails	JCS	1.1
20230319	Hearing prep, Many emails, Review Enbridge letter re Guidehouse model	JCS	2
20230319	emails/review EGI email and Guidehouse letter/many emails	MR	0.3
20230320	Prep for Technical Conference, Many emails	JCS	5
20230320	emails re: Guidehouse issues/review EG letter/many emails	MR	0.5
20230320	review IRR/prepare for TC	MR	5
20230320	review IRR/prepare for TC	MR	3
20230320	p. call w. M. Miller x3/many emails/review Guidehouse doc/prepare response letter to EGI/p. call w. Kent/Teams meeting with EG/Guidehouse	MR	3.5
20230321	Prep for Technical Conference, Meet with Guidehouse, Many emails, Meet with other intervenors, Review new model information	JCS	7.3
20230322	attend SEC/ED/GEC meeting re: Guidehouse issues	MR	0.5

20230322	attend Technical Conference panel 1/p. call w. R. Goyal (Guidehouse)	MR	3.5
20230322	review transcript/emails/prepare for day 2	MR	0.5
20230322	Technical Conference - initial 1/2 hour	JS	0.5
20230322	Attend at Technical Conference	JCS	8
20230322	Many emails, Prep for Technical Conference, Meet with intervenor counsel on model, Review BC report, In	JCS	2.6
20230323	Attend at Technical Conference	JCS	6
20230323	Many emails, Review additional documents, Review transcripts	JCS	3.5
20230323	emails re: Guidehouse/p. call w. R. Goyal (Guidehouse)/review ED corr	MR	0.4
20230323	prepare for TC panels 3 and 4	MR	3.5
20230323	attend Technical Conference	MR	4
20230324	Many emails, Prep for Mark, Review latest IPCC report, Review transcript	JCS	6.1
20230324	emails/prepare for TC (pre-TC day)	MR	0.4
20230324	attend Technical Conference	MR	7.8
20230324	Review IRRs, Prepare for TC	JS	2
20230325	emails/p. call w. SG (CCC) re: panel 4/prepare for panel 4/review GH document	MR	3.5
20230326	Many emails, Review depreciation and energy transition, Background research, Review transcript	JCS	6.3
20230326	emails/prepare for TC next day	MR	0.5
20230327	attend Technical Conference	MR	7.7
20230327	prepare for next day/emails/multiple p. call w. S. Grice (CCC) re: panel 4	MR	2
20230327	Review IRRs, Prepare for TC	JS	2
20230327	Many emails, Detailed review of IPCC report, Review transcript	JCS	6.2
20230328	Many emails, Review new filings, Review transcript	JCS	3.2
20230328	attend Technical Conference	MR	7.6
20230328	emails/review transcript/prepare for panels 5 and 7	MR	0.6
20230328	Review IRRs, Prepare for TC	JS	1
20230329	Many emails, Review new filings, Review transcript	JCS	6.8
20230329	attend Technical Conference	MR	7.7
20230329	prepare for panel 8/emails/review transcript	MR	1
20230329	Review IRRs, Prepare for TC	JS	0.5
20230330	attend Technical Conference	MR	7.7
20230330	emails/prepare for panel 10/review transcript	MR	1.5
20230330	Attend Technical Conference	JS	3
20230330	Many emails, Review new filings, Review transcript	JCS	1.4
20230331	Review transcript, Many emails	JCS	1.2
20230331	attend Technical Conference	MR	4.3
20230331	emails/review EGI corr	MR	0.2
20230403	emails	MR	0.1
20230404	Prep for ADR	JS	1
20230404	emails re: next steps with SEC team/review EG letter/many emails	MR	0.6

20230404	Many emails	JCS	0.2
20230405	many emails/review PO	MR	0.3
20230405	Many emails, Scheduling and analysis, Review additional materials, Review Enbridge letter, Review PO#4	JCS	1.1
20230406	emails/p. call w. Ian Mondrow	MR	0.3
20230406	Review new materials, Many emails	JCS	2
20230407	Review transcripts and undertakings	JS	1
20230407	Many emails re: Guidehouse changes, Review new materials	JCS	2.3
20230408	Many emails	JCS	0.1
20230409	review of UT responses	MR	1.5
20230409	Many emails	JCS	0.1
20230410	review of UT responses/under analysis based on bill impacts	MR	3
20230410	emails/draft motion letter	MR	3.5
20230410	p. call w. M. Millar re: scheduling issues	MR	0.3
20230410	Client reporting, Review and edit motion submissions, Many emails, Review letter from ED	JCS	3.2
20230411	meeting x2 with EGI/GEC/ED/OEB Staff/many emails/p. call w. DP (GEC)/p. call w. JG (CCC)	MR	1.1
20230411	Many emails, Scheduling	JCS	0.3
20230412	consider UT	MR	1.6
20230412	Many emails	JCS	0.2
20230412	prepare for Motion Hearing/prepare compendium	MR	3.5
20230413	Review PO #5 and scheduling, Many emails, Review undertaking responses	JCS	2.8
20230413	attend Motion Hearing/emails	MR	2.3
20230414	emails/review PO	MR	0.2
20230418	review materials and consider positions/emails	MR	2.5
20230418	Various emails, Continue background research	JCS	2.5
20230419	emails	MR	0.1
20230420	emails	MR	0.1
20230421	preliminary review of expert evidence	MR	0.5
20230421	Review new schedule, Many emails, Initial review of new evidence	JCS	1
20230422	emails	MR	0.3
20230422	Review revised Guidehouse study, Analysis and many emails	JCS	2.8
20230423	Many emails	JCS	0.2
20230424	review expert depreciation reports/emails	MR	2.5
20230424	prepare for Settlement Conference re: volume and revenue	MR	3.5
20230424	Comments to Mark on TC questions, Many emails	JCS	0.5
20230424	emails w. JCS re: Guidehouse Technical Conference	MR	0.3
20230425	emails	MR	0.1
20230425	Many emails, Review TC materials from various parties	JCS	0.5
20230426	emails/review letters/prepare for TC	MR	0.5
20230426	review expert reports and prepare IRs re: cost of capital, OPI, BOMA, FRPO/draft IRs	MR	4
20230426	Many emails	JCS	0.1
20230427	attend TC	MR	7.5

20230427	Review TC transcript, Many emails	JCS	1.2
20230428	Prep for ADR	JS	1
20230428	finalize and file intervenor evidence IRs	MR	0.2
20230428	review materials/undertake analysis/and prepare for Settlement Conference	MR	5
20230429	Various emails	JCS	0.1
20230430	emails	MR	0.2
20230430	Review of issues for ADR, Email to Mark and response	JCS	0.6
20230501	O&M ADR strategy	JS	1
20230501	Many emails	JCS	0.3
20230501	emails/review materials and undertake analysis/prepare for Settlement Conference	MR	5.7
20230502	O&M ADR strategy	JS	2
20230502	analysis/prepare for Settlement Conference	MR	4.5
20230503	Various emails	JCS	0.1
20230503	review UT/prepare for Settlement Conference	MR	3.5
20230504	O&M ADR strategy	JS	0.75
20230504	Review Enbridge materials, Many emails	JCS	0.2
20230504	review JS O&M memo/prepare for Settlement Conference	MR	5.2
20230505	Many emails, Review undertaking responses, Review correspondence, Review transcript	JCS	2
20230505	emails/review confidential material filed in response to Motion/p. call w. D. O'Leary (EGI counsel)	MR	1.2
20230508	Many emails	JCS	0.1
20230509	Various emails, Review AMP materials	JCS	0.3
20230510	Many emails, Review new materials	JCS	1
20230510	emails	MR	0.3
20230511	Review new materials	JCS	0.5
20230511	prepare for Settlement Conference/emails	MR	4.6
20230511	review intervenor evidence	MR	1.5
20230512	Initial review of intervenor and Staff evidence, Many emails	JCS	2
20230512	emails	MR	0.1
20230513	Various emails	JCS	0.1
20230515	Review interrogatory responses, Search for old Enbridge study on energy use in buildings, Many emails, Review EGI letter	JCS	2
20230515	emails/review intervenor evidence IRR/p. call w. J. Girvan	MR	2.5
20230516	Meet with Mark re ADR, Many emails, RCAM background research	JCS	3.1
20230516	meeting w. JCS to discuss Settlement Conference positions	MR	3
20230516	review intervenor evidence IRR	MR	2
20230517	Final review re IRs on intervenor and Staff evidence, Review interrogatories of others, Review corrected evidence	JCS	1
20230517	prepare for Settlement Conference	MR	1.5
20230518	Review evidence updates, Many emails	JCS	0.7
20230518	emails/review EG letter/prepare for Settlement Conference	MR	4.5
20230519	Research on hybrid heating program, Many emails, Review DSM rate proposal	JCS	0.4

20230519	prepare for Settlement Conference/emails	MR	3.9
20230521	emails/prepare for intervenor meeting	MR	0.5
20230522	Review background materials	JCS	1
20230523	Intervenor meeting, Many emails, Review intervenor evidence, Review OEB and EGI correspondence	JCS	4
20230523	Zoom meeting with intervenors to discuss settlement issues/Meeting with Ian Mondrow and Dustin Masden to discuss depreciation issues/p.	MR	4.1
20230523	prepare for Settlement Conference	MR	2.5
20230524	Review Enbridge letter, Initial review of IR responses	JCS	0.5
20230524	prepare for Settlement Conference/review EGI ltr	MR	2
20230524	Zoom meeting with DQ	MR	2.1
20230524	review intervenor evidence IRR	MR	2.5
20230525	Zoom meeting with SEC/IGUA/GEC/ED to discuss various issues for settlement	MR	1.6
20230525	prepare for Settlement Conference/disc. w. JCS on positions	MR	4.5
20230525	Intervenor meeting re Energy Transition, Review issues list, Further review of Hopkins evidence	JCS	2.7
20230526	Many emails, Review updated U/T, Review ED and other positions, Review responses to questions, Review OEB letter, Review corrected GEC	JCS	1.2
20230526	prepare for Settlement Conference	MR	5.5
20230527	review SEC CQ responses/prepare for Settlement Conference/many emails	MR	3.5
20230528	Review of issues list and commentary to Mark, Review position analysis from FRPO, EP and others	JCS	1.7
20230528	prepare for Settlement Conference/p. call w. SG (CCC) re: capital	MR	4
20230529	Many emails, Review additional materials	JCS	0.2
20230529	attend Settlement Conference	MR	7.8
20230529	many emails/prepare for Day 2/draft order	MR	2.8
20230530	Many emails, Review new materials	JCS	1
20230530	attend Settlement Conference	MR	8.1
20230530	emails/prepare for day/draft offer/p. call w. Ian Mondrow	MR	3.8
20230531	attend Settlement Conference	MR	8.2
20230531	prepare for Day 4/draft offer	MR	2.8
20230531	Many emails, Review additional materials, VVA analysis	JCS	0.3
20230601	attend Settlement Conference	MR	5.7
20230601	emails/prepare offer/prepare for Settlement Conference(morning before start of day 4)	MR	0.8
20230601	Many emails, Report from Mark, Review offer details, Review terms of reference	JCS	1.1
20230601	prepare for Settlement Conference day 5/email	MR	1.6
20230602	attend Settlement Conference	MR	8.1
20230602	emails/draft preliminary CA proposal discussion doc based on views from others	MR	1.8

20230602	Report from Mark, Many emails, Review Kent's and Dwayne's proposals	JCS	0.6
20230603	emails	MR	0.4
20230603	Many emails	JCS	0.1
20230604	prepare for Day 6/emails	MR	2.3
20230604	Many emails, Review new proposals	JCS	0.2
20230605	prepare for day 7/emails/draft further offer	MR	1.2
20230605	attend Settlement Conference	MR	8.2
20230605	Many emails, Review and comment on ET proposals	JCS	1
20230606	attend Settlement Conference	MR	8.1
20230606	prepare for day 8/many emails/review documents circulated/prepare next draft of offer	MR	1.7
20230606	Many emails, Review cost allocation/rate design issues, Review board letter, Review responses to questions and update slides	JCS	0.8
20230607	attend Settlement Conference	MR	8
20230607	prepare for day 9/emails	MR	0.6
20230607	Many emails, Review new materials	JCS	1
20230608	attend Settlement Conference	MR	4.2
20230608	emails/prepare for day 10/prepare offer/discussion w. parties	MR	2.7
20230608	Many emails, Report from Mark, Review responses to questions	JCS	0.5
20230609	prepare for day 10 (before day)/p. call w. JCS/p. call w. J. Scott/emails	MR	1
20230609	attend Settlement Conference	MR	7.2
20230609	Review OEB letter, Many emails	JCS	0.3
20230611	Analysis of EP energy transition position, Many emails	JCS	0.5
20230612	emails/circulate and consolidate comments on draft letter to OEB Staff/review OEB letter/p. call w. David Stevens/p. call w. Ian Mondro	MR	0.8
20230612	Many emails	JCS	0.2
20230613	review draft letter to the OEB from EG/distribution and consolidate comments/p. call w. David Stevens/emails	MR	0.6
20230613	Review draft letter to OEB, Many emails	JCS	0.4
20230614	Many emails	JCS	0.2
20230615	emails/p. call w. David Stevens/I. Mondrow x2/Cherida Walters (Staff)/T. Ladanyi/prepare for day 11	MR	3.7
20230615	Many emails	JCS	0.1
20230616	debrief discussion with JCS and JS/review IGUA letter/emails	MR	0.3
20230616	preliminary review of draft settlement proposal/send out to intervenors with instructions	MR	0.5
20230616	attend Settlement Conference day 11	MR	5
20230616	Initial review of capital update, Many emails, Review Guidehouse info., Review IGUA letter	JCS	1.5
20230617	review draft settlement proposal and provide edits and comments/many emails and research regarding resolution of issues	MR	3.1
20230617	Many emails	JCS	0.1

20230618	emails/p. call w . S. Grice re: capital update/review capital update and consider issues	MR	1.5
20230618	Many emails	JCS	0.2
20230619	emails/p. call w. D. Stevens/p. call w . JCS/p. call w. Ian Mondrow/organize and attend meeting with intervenors/meeting with EG team x	MR	3.2
20230619	Call with Mark, Many emails	JCS	0.7
20230620	emails/review other parties comments and edits/begn to consolidate comments and edits	MR	2
20230620	emails/p. call w. S. Grice x2/p. call w. J.Girvan all regarding capital update/draft letter/meeting with Kent Elson (ED), M. Millar (OEB Staff) and others	MR	2.3
20230620	Many emails, Review SEC draft letter	JCS	0.4
20230621	finalize consolidated settlement proposal and return to EGD	MR	0.5
20230621	review CCC and CME corr/emails	MR	0.2
20230621	Many emails, Review CCC, SEC and CME letters	JCS	0.4
20230622	review EGI corr/emails	MR	0.2
20230622	Many emails, Review Enbridge and PP letters	JCS	0.3
20230623	emails/p. call w. Nick Daube/p. call w. J. Girvan/p. call w. Ian Mondrow/p. call w. T. Ladanyi/preliniary review of second draft of set	MR	1.4
20230623	review PO/emails	MR	0.2
20230623	provide edit and comments on second draft of settlement proposal	MR	1.1
20230623	Review capital update materials from EGI, Detailed review of Canada Energy Futures 2023	JCS	2.2
20230624	emails	MR	0.2
20230624	Complete review of Canada Energy Futures, Outline prehearing questions, Many emails	JCS	4.5
20230625	emails/consolidate edits and comments on round 2 of draft	MR	0.5
20230625	Many emails	JCS	0.3
20230626	finalize and send next version of settlement to EG/many emails re: issue 4/p. call w. Ian Mondrow/p. call w. J. Girvan/review AO	MR	0.7
20230626	Many emails, Review new proposals	JCS	0.2
20230627	attend intervenor meeting re: issue 4	MR	1.3
20230627	emails/p. call w. T. Ladanyi/p. call N. Daube/teams meeting with EGI re: settlement draft/review next version of settlement proposal an	MR	1.8
20230627	Many emails	JCS	0.3
20230628	emails/finalzie review of settlement proposal/p. call. w. D. Stevens/review documents filed with OEB	MR	0.8
20230628	finalzie review of IR/UT needing to be updated/emails re: PO6 evidence prioritization/emails re: hearing prep	MR	0.5
20230628	Many emails	JCS	0.5
20230629	emails	MR	0.1
20230629	Many emails	JCS	0.1
20230630	Meeting with intervenors and OEB Staff, Prep, Review cross plans for energy transition	JCS	2

20230630	meeting with OEB Staff/GEC/ED re: ET issues for hearing/emails/p. call w. Lawrie Gluck (OEB Staff)	MR	1.3
20230630	meeting with OEB Staff and Enbridge re: Settlement Proposal	MR	0.3
20230701	Review panel list, Many emails	JCS	0.1
20230704	Meet with Mark, Assign cross responsibility, Consensus on approach, Many emails, Reiew OEB communication, Review scorecards, Transcript	JCS	5.5
20230704	meeting w. JCS to discuss hearing/emails/prepare for hearing	MR	5.5
20230705	Time estimates, Hearing prep, Many emails, File CER study, Review Staff submission	JCS	2.6
20230705	prepare for hearing/emails re: scheduling	MR	2.5
20230705	review OEB Staff submission on settlement	MR	0.2
20230706	Organizing evidence into issues, Many emails, Continued prep for hearing	JCS	4.1
20230706	emails/prepare for hearing	MR	1.5
20230707	Many emails	JCS	0.5
20230707	prepare for hearing/review capital update evidence	MR	5.5
20230708	Many emails	JCS	0.5
20230708	undertake review and analysis of updated Capital evidence	MR	3.8
20230709	undertake review and analysis of updated Capital evidence	MR	4.5
20230710	Many emails, Hearing prep	JCS	2.5
20230710	emails/p. call w. M. Millar (OEB Staff)/meeting with TFG, GFN, EGI, IGUA, OEB Staff re: issue 4	MR	1.3
20230710	review capital update evidence updates/prepare for hearing	MR	5.2
20230711	Many emails, Review expert qualifications, Prep for hearing	JCS	3.2
20230711	emails/prepare for hearing/prepare capital cross	MR	5
20230711	meeting with K. Viraney (OEB Staff) re: EGI capital panel	MR	0.7
20230711	emails/p. call w. Ian Mondrow/p. call w. J. Girvan x2, p. call w. T. Ladanyi, p. call w. D. Quinn, p. call R. Aiken re: issue 4 settlement	MR	2.7
20230712	Many emails, Prep for ET section, Review new hearing rules, Research	JCS	6.6
20230712	meeting with intervenor group re: issue 4 proposed changes/emails/many emails with parties to resolve settlement issues/p. call w. M. M	MR	1.8
20230712	revise opening statement/prepare capital cross	MR	4
20230712	review confidentiality decision	MR	0.2
20230713	Cross prep, Attend at hearing (remote), Many emails	JCS	7.1
20230713	emails re: settlement	MR	0.2
20230713	attend hearing	MR	7
20230714	Cross prep, Attend at hearing (remote), Many emails, Circulate AG material	JCS	8
20230714	emails	MR	0.5
20230715	Review transcripts, Many emails	JCS	2.4
20230716	Cross prep, Many emails, Finalize and circulate compendium	JCS	11
20230717	Attend at hearing (in person), Cross of Enbridge, Many emails, Prep in the morning, Review transcript	JCS	9.5

20230717	emails/prepare for hearing	MR	2
20230718	Attend at hearing (remote), Many emails, Cross prep for Hopkins and Neme, Review transcript	JCS	7.3
20230718	emails/review transcript	MR	0.7
20230719	Attend at hearing (remote), Many emails, Prep cross for Neme, Review undertaking responses	JCS	8.5
20230719	prepare for various panels	MR	3.7
20230720	Attend at hearing, Cross of Chris Neme, Many emails, Telephone calls with industry contacts, Send materials to OEB, Review PP compendiu	JCS	7.2
20230720	draft PDO cross examination/prepare compendium/emails/prepare other matters	MR	4.2
20230721	Many emails, Telephone calls with Industry contacts, Review prior transcript, Review new filings	JCS	1.4
20230721	review UT responses	MR	0.3
20230721	prepare for PDO panel/prepare for capital panel/meeting w. I. Mondrow and D. Quinn to discuss PDO panel/emails	MR	5
20230722	Many emails, Prep for cost of capital	JCS	2
20230722	many emails/prepare for PDO panel/prepare for capital panel/prepare for integration panel	MR	4.3
20230723	Prep for BOMA cross, Many emails, Review Cleary CV, Review newly filed materials	JCS	2.1
20230723	prepare for hearing	MR	0.5
20230724	Attend at hearing (virtual), Cross of BOMA, Many emails, Review new materials, Review transcript	JCS	3.7
20230724	attend hearing/disc. w. parties	MR	7
20230724	prepare for FRPO intervenor evidence panel	MR	2.5
20230725	Review newly filed materials, Many emails, Attend at hearing (remote)	JCS	3.8
20230725	attend hearing	MR	2.4
20230725	disc. w. JCS/prepare for further panels/emails/p. call w. S. Grice (CCC) re: capital/review transcripts	MR	5.4
20230726	Attend at hearing, Cross of Concentric, Many emails, Prep, Review undertaking responses, Analysis of Harradence letter, Review new mate	JCS	6.6
20230726	continue customer connection cross prep/continue to prepare compendium for captial panel	MR	3.7
20230726	review UT responses	MR	0.3
20230727	Review SEC CAPEX compendium, Many emails, Review other filings, Review transcript, Attend at hearing (remote)	JCS	4
20230727	attend hearing	MR	7.5
20230727	emails/review transcript	MR	0.5
20230728	Review undertaking responses, Many emails	JCS	0.5
20230728	prepare for hearing panels next week	MR	7.5
20230728	review UT responses/emails	MR	0.3
20230729	prepare for hearing/prepare integration cross	MR	3.7

20230730	Review VECC compendium	JCS	0.2
20230730	prepare for hearing/prepare for capital cross	MR	4.5
20230731	Many emails, Review transcripts, Review new materials filed, Analysis of Harradence letter issues	JCS	4
20230731	attend hearing	MR	7.2
20230731	emails/p. call w. S. Grice/prepare to continue capital cross/review transcript	MR	2.5
20230801	Review newly filed materials, Many emails, Review transcript	JCS	1.5
20230801	attend hearing	MR	4.3
20230801	prepare for DVA panel/emails/p. call w. S. Grice/review materials/review transcript	MR	2.8
20230802	Review transcript, Many emails, Review newly filed materials	JCS	2.2
20230802	attend hearing	MR	7.2
20230802	prepare for integration capital and DVA panel/consider issues	MR	3.5
20230803	Many emails, Review newly filed materials, Review transcript	JCS	1.7
20230803	attend hearing	MR	7.4
20230803	review transcript/prepare for DVA and OH Capitalization panels	MR	2.6
20230804	Review newly filed materials, Many emails	JCS	0.4
20230804	team meeting w. D. Kwon (Staff) re: DVA/emails/prepare for upcoming cross-examinations/emails	MR	8.5
20230805	Review new filings, Many emails	JCS	0.5
20230805	prepare compendiums/prepare cross-examination/p. call w. T. Ladani (EP) re: DVA panel/ research	MR	2.8
20230806	Research and outline depreciation cross, Many emails	JCS	1
20230806	prepare for cross-examinations	MR	1.8
20230807	Many emails, Review evidence, Prep for depreciation, Review new materials from others	JCS	6.6
20230807	prepare for cross-examinations	MR	4.4
20230808	Many emails, Prep for depreciation, Complete and file compendium, Check transcript	JCS	6
20230808	attend hearing	MR	7.3
20230808	discussion w. parties/review transcript/emails	MR	0.6
20230809	attend hearing	MR	2.5
20230809	review transcript/UT responses/emails	MR	0.5
20230809	Attend at hearing for depreciation (in person and virtual), Many emails, Prep for next day, Review transcript, Review newly filed mater	JCS	6.9
20230810	Attend at hearing for depreciation (in person and virtual), Many emails, Discussions with other parties, Decision about closing statement	JCS	7.7
20230810	emails/prepare closing statement/review transcript	MR	1.7
20230811	Attend at hearing (virtual), Many emails, Discussions with other parties, Review transcript, Rescheduling, Review additional underaking	JCS	5.1
20230811	attend hearing	MR	5
20230814	emails/prelim review new UT responses	MR	0.2

20230815	Review additional material filed	JCS	1
20230817	Review decision on settlement proposal, Various emails	JCS	0.8
20230817	review decsion on settlement	MR	0.1
20230818	Reviewing AIC, Review additional materials, Many emails	JCS	2.5
20230818	emails/prelim review of AinC	MR	0.3
20230819	Reviewing AIC, First cut of ET outline	JCS	2.2
20230820	Reviewing AIC	JCS	2
20230820	emails	MR	0.1
20230821	Many emails	JCS	0.2
20230821	emails	MR	0.2
20230822	Review GEC draft on energy transition	JCS	1
20230822	emails	MR	0.1
20230823	Reviewing AIC	JCS	2
20230824	Reviewing AIC, Review revised transcripts	JCS	1
20230824	emails	MR	0.1
20230825	Complete review of AIC	JCS	2
20230826	Prep for argument	JCS	1.5
20230828	Various emails, Reviewing evidence	JCS	1
20230828	draft submission	MR	2.3
20230829	Review OEB letter	JCS	0.1
20230829	draft submission	MR	1.9
20230830	Reviewing evidence	JCS	1.4
20230830	draft submission	MR	2.5
20230831	Outline/template for final argument, Many emails	JCS	3.5
20230831	draft submission	MR	2
20230901	review confidentiality decision	MR	0.1
20230901	draft submissions	MR	1.6
20230901	Template for final argument, Many emails, Review decision on confidentiality	JCS	1.5
20230903	Review undertakings, Various emails	JCS	6
20230904	Drafting final argument, Many emails	JCS	7.7
20230905	emails/draft submission/p. call w. Julie Girvan	MR	7.8
20230905	Dafting final argument, Many emails	JCS	9.5
20230906	review JCS initial ET draft and provide comments/draft submissions	MR	9.5
20230906	Drafting final argument, Many emails	JCS	10.1
20230907	draft submissions/p. call w. SG re: capital	MR	7.2
20230907	Review draft argument sections from Mark, Drafting final argument and review of evidence, Many emails	JCS	8.6
20230908	Drafting and revising argument, Many emails, Review additional documents from Kent	JCS	9.6
20230908	draft submissions/many emails	MR	6.7
20230909	draft submissions	MR	4.5
20230909	Many emails, Review Mark's edits	JCS	0.8
20230910	draft submissions	MR	2.5
20230911	Edit Marks's sections, Drafting final argument, Various emails	JCS	4.7
20230911	draft submissions/p. call w. SG. re: capital	MR	3.3

20230912	draft submissions	MR	4.5
20230912	Many emails, Drafting final argument	JCS	7.8
20230913	draft and edit submissions/p. call w. J. Girvan	MR	2.5
20230913	Drafting final argument, Review OEB Staff argument, Many emails	JCS	12.7
20230914	draft submissions/p. call w. S. Grice/many emails	MR	2.6
20230914	Review arguments and segments of others, Many emails	JCS	4.3
20230915	Further editing of argument sections	JCS	4
20230916	Many emails and drafts	JCS	1.3
20230917	Review drafts from others, Many emails	JCS	3.5
20230918	revise and edit argument/review ED draft/p. call w. S. Grice	MR	8.2
20230918	Final markup, Various emails	JCS	2.4
20230919	Many emails to check edits	JCS	0.2
20230919	final edits and file Argument/review other parties arguments	MR	4.1
20230920	review VECC arg/emails	MR	0.3
20230920	Many emails, Review of filings	JCS	1
20230926	review corr re: phase 2 and 3	MR	0.1
20230927	Review final arguments, Review Enbridge letter	JCS	4
20230928	Review final arguments	JCS	0.5
20230929	Review final arguments	JCS	3.3
20230930	Complete review of final arguments	JCS	2
20231004	review corr	MR	0.1
20231005	Review OEB letter and scheduling	JCS	0.1
20231006	Review Alberta decision for Phase 2	JCS	0.5
20231011	emails/prelim review of reply argument	MR	0.3
20231012	review reply argument	MR	3.1
20231012	Initial review of reply argument	JCS	2
20231013	Review GEC letter	JCS	0.1
20231015	Detailed review of reply argument	JCS	7.5
20231016	Various emails	JCS	0.1
20231019	review EG corr/emails	MR	0.1
20231019	Review IGUA letter and Alberta decision	JCS	0.5
20231211	Review EGI letter	JCS	0.1
20231214	Review ED letter and case	JCS	0.3
20231215	Review GEC letter, Review EGI letter, Many emails	JCS	0.2
20231215	review EG/ED corr	MR	0.1
20231219	Various emails	JCS	0.1
20231219	review lockup letter/emails	MR	0.1
20231220	Review for decision prep	JCS	1
20231221	Review Enbridge Phase 1 Decision, Many emails, Draft and revise client report, Discuss with Mark	JCS	4.7
20231221	review decision/emails	MR	2.2
20231222	Revise and finalize client report, Impact calculations, Many emails, Review government press release and implications	JCS	4.8
20231222	finalize and edit client reporting decision/many emails/p. calls w. multiple intervenors	MR	2
20231223	Many emails re Decision, Review IGUA letter, Client reaction emails	JCS	0.6

20231223	emails	MR	0.3
20231224	Many emails re decision	JCS	0.2
20231224	emails	MR	0.2
20231226	Many emails re decision	JCS	0.3
20231227	emails/re: decision analysis	MR	0.2
20231228	Many emails re decision	JCS	0.3
20231228	emails/re: decision analysis	MR	0.2
20231229	Status report version of report, Many emails and discussions on government interference issue	JCS	1.4
20231231	Status Report version of report, Many emails	JCS	0.7
20240101	emails re: reporting client impacts	MR	0.1
20240129	Review extension request	JCS	0.1
20240130	Review PO#7 and scheduling, Review reporting update to client	JCS	0.3
20240130	review PO	MR	0.1
20240216	preliminary review of DRO	MR	0.3
20240223	review DRO/emails/draft sub	MR	2.7
20240223	Many emails re DRO, Review decision	JCS	0.1
20240224	emails/further review of DRO	MR	0.2
20240225	Many emails re DRO, Review decision	JCS	0.3
20240226	emails	MR	0.1
20240227	emails/finalize DRO draft sub	MR	0.3
20240228	emails re: DRO	MR	0.3
20240228	Review DRO submissions, Many emails	JCS	1
20240229	emails/edit and make changes to DRO sub	MR	0.3
20240301	Review DRO comments	JCS	0.3
20240301	file submission/review other parties subm'issions	MR	0.8
20240308	Review OEB letter	JCS	0.1
20240308	review OEB corr on decision	MR	0.1
20240315	Review Enbridge DRO material	JCS	1
20240315	review DRO reply	MR	0.3
20240316	review DRO reply materials/many emails	MR	1.2
20240401	Call with Malini Girdhar (EG)	JCS	0.8
20240402	Many emails, Analysis and prep	JCS	0.6
20240404	Review EGI correspondence	JCS	0.1
20240409	Review revised Draft Rate Order	JCS	0.2
20240410	Report to Mark	JCS	0.1
20240411	review Rate Order decision/emails	MR	0.3
20240411	Review Draft Rate Order, Impact calculations, Many emails	JCS	1.5
20240416	review PO	MR	0.1
			1399.05

CASE EB-2022-0200 - Phase 1: Rates: Distribution: Enbridge Gas Inc.	COST CLAIM EB-2022-0200 : 1 : Mark Rubenstein	INTERVENOR NAME Rubenstein, Mark; +1 (647) 483-0113 mark@shepherd Rubenstein.c om	PARTICIPANT CLAIM STATUS Submitted
FILING PARTICIPANT Shepherd, Jay; +1 (416) 804-2767 jay@shepherd Rubenstein.com	NEW PARTICIPANT No	NON-FILING PARTICIPANT F. NAME	NON-FILING PARTICIPANT L. NAME
SERVICE PROVIDER TYPE* Legal Counsel	YEAR CALLED TO BAR* 1980	COMPLETED YEARS PRACTICING/YEARS OF RELEVANT EXPERIENCE* 41	HOURLY RATE 330
HST RATE CHARGED* 13.00	CV STATUS (FOR CONSULTANT/ANALYST) CV Required	LAST CV DATE	OVERRIDE HOURLY RATE No
HST NUMBER 83673 5464 RT0001	HEARINGS Yes	CONSULTATIONS No	DISBURSEMENTS No

HEARINGS

Hearings Hours 570.50	Hearings Subtotal (\$) 188,265.00	Hearings Total Tax (\$) 24,474.46	Hearings Total (\$) 212,739.46			
<u>Name</u>	<u>Hours</u>	<u>Hourly Rate</u>	<u>Sub Total</u>	<u>HST Rate</u>	<u>HST</u>	<u>Total</u>
DISCOVERY						
Read and Research Application and Evidence	86.95	330	28,693.50	13.00	3,730.16	32,423.66
Preparation of Interrogatories	35.60	330	11,748.00	13.00	1,527.24	13,275.24
Review Interrogatory Responses	14.10	330	4,653.00	13.00	604.89	5,257.89
Technical Conference Preparation	42.70	330	14,091.00	13.00	1,831.83	15,922.83
Technical Conference Attendance	14.00	330	4,620.00	13.00	600.60	5,220.60
Technical Conference Follow-up	9.50	330	3,135.00	13.00	407.55	3,542.55
Subtotal of DISCOVERY	202.85		66,940.50		8,702.27	75,642.77
PROCEDURAL						
Preparation of Issues List Submission	1.20	330	396.00	13.00	51.48	447.48
Attendance at Issues List Conference		330		13.00		
Preparation for a Confidentiality Request		330		13.00		
Prepare Submissions on Confidentiality		330		13.00		
Preparation of Motion(s) Materials	1.60	330	528.00	13.00	68.64	596.64
Prepare Submissions on the Motion(s)	0.20	330	66.00	13.00	8.58	74.58
Attendance at Hearing on Motion(s)	0.00	330		13.00		
Review Procedural Documents	7.45	330	2,458.50	13.00	319.61	2,778.11

<u>Name</u>	<u>Hours</u>	<u>Hourly Rate</u>	<u>Sub Total</u>	<u>HST Rate</u>	<u>HST</u>	<u>Total</u>
Subtotal of PROCEDURAL	10.45		3,448.50		448.31	3,896.81
INTERVENOR EVIDENCE						
Preparation of Intervenor Evidence		330		13.00		
Interrogatory Responses		330		13.00		
Preparation of Witness(es) for Attendance at Hearing		330		13.00		
Subtotal of INTERVENOR EVIDENCE	0.00		0.00		0.00	0.00
SETTLEMENT CONFERENCE						
Preparation for Settlement Conference	29.80	330	9,834.00	13.00	1,278.42	11,112.42
Attendance at Settlement Conference		330		13.00		
Preparation of Settlement Proposal	2.60	330	858.00	13.00	111.54	969.54
Attendance at Presentation to Panel		330		13.00		
Subtotal of SETTLEMENT CONFERENCE	32.40		10,692.00		1,389.96	12,081.96
WRITTEN ARGUMENT						
Written Submissions	137.50	330	45,375.00	13.00	5,898.75	51,273.75
Subtotal of WRITTEN ARGUMENT	137.50		45,375.00		5,898.75	51,273.75
ORAL ARGUMENT						
Preparation for Oral Hearing	105.72	330	34,887.60	13.00	4,535.39	39,422.99
Attendance at Oral Hearing	59.58	330	19,661.40	13.00	2,555.98	22,217.38
Oral Submissions		330		13.00		
Attendance at Oral Submissions		330		13.00		
Subtotal of ORAL ARGUMENT	165.30		54,549.00		7,091.37	61,640.37
DECISION						
Review Decision	16.40	330	5,412.00	13.00	703.56	6,115.56
Review Rate/Accounting Order	2.10	330	693.00	13.00	90.09	783.09
Prepare Submission on Rate Order	1.60	330	528.00	13.00	68.64	596.64
Subtotal of DECISION	20.10		6,633.00		862.29	7,495.29
OTHER						
Other Attendance (e.g., Intervenor Conferences)	1.90	330	627.00	13.00	81.51	708.51
Subtotal of OTHER	1.90		627.00		81.51	708.51
TOTAL SERVICE PROVIDER FEES						
Total Service Provider Fees	570.50		188,265.00		24,474.46	212,739.46

Attachments

<u>Attachment</u>	<u>Document Type</u>	<u>Import Message</u>
Docket Notice.pdf	Time Docket	

Hearings, Consultations, Disbursements Attachments

<u>Attachment</u>	<u>Document Type</u>	<u>Claim Type</u>	<u>Import Message</u>
Docket Notice.pdf	Time Docket	Hearings	

Combined detailed dockets attached to Participant - Mark Rubenstein

CASE EB-2022-0200 - Phase 1: Rates: Distribution: Enbridge Gas Inc.	COST CLAIM EB-2022-0200 : 1 : Mark Rubenstein	INTERVENOR NAME Rubenstein, Mark; +1 (647) 483-0113 mark@shepherdrubenstein.c om	PARTICIPANT CLAIM STATUS Submitted
FILING PARTICIPANT Scott, Jane ; +1 (647) 271-3174 jane_scott@rogers.com	NEW PARTICIPANT No	NON-FILING PARTICIPANT F. NAME	NON-FILING PARTICIPANT L. NAME
SERVICE PROVIDER TYPE* Consultant	YEAR CALLED TO BAR*	COMPLETED YEARS PRACTICING/YEARS OF RELEVANT EXPERIENCE* 20	HOURLY RATE 330
HST RATE CHARGED* 13.00	CV STATUS (FOR CONSULTANT/ANALYST) CV Provided within Previous 24 Months	LAST CV DATE August 04, 2023	OVERRIDE HOURLY RATE No
HST NUMBER 83673 5464 RT0001	HEARINGS Yes	CONSULTATIONS No	DISBURSEMENTS No

HEARINGS

Hearings Hours	Hearings Subtotal (\$)	Hearings Total Tax (\$)	Hearings Total (\$)			
47.25	15,592.50	2,027.05	17,619.55			
<u>Name</u>	<u>Hours</u>	<u>Hourly Rate</u>	<u>Sub Total</u>	<u>HST Rate</u>	<u>HST</u>	<u>Total</u>
DISCOVERY						
Read and Research Application and Evidence	5.75	330	1,897.50	13.00	246.68	2,144.18
Preparation of Interrogatories	14.75	330	4,867.50	13.00	632.78	5,500.28
Review Interrogatory Responses	8.25	330	2,722.50	13.00	353.93	3,076.43
Technical Conference Preparation	8.25	330	2,722.50	13.00	353.93	3,076.43
Technical Conference Attendance	3.50	330	1,155.00	13.00	150.15	1,305.15
Technical Conference Follow-up	1.00	330	330.00	13.00	42.90	372.90
Subtotal of DISCOVERY	41.50		13,695.00		1,780.37	15,475.37
PROCEDURAL						
Preparation of Issues List Submission		330		13.00		
Attendance at Issues List Conference		330		13.00		
Preparation for a Confidentiality Request		330		13.00		
Prepare Submissions on Confidentiality		330		13.00		
Preparation of Motion(s) Materials		330		13.00		
Prepare Submissions on the Motion(s)		330		13.00		
Attendance at Hearing on Motion(s)		330		13.00		
Review Procedural Documents		330		13.00		

<u>Name</u>	<u>Hours</u>	<u>Hourly Rate</u>	<u>Sub Total</u>	<u>HST Rate</u>	<u>HST</u>	<u>Total</u>
Subtotal of PROCEDURAL	0.00		0.00		0.00	0.00
INTERVENOR EVIDENCE						
Preparation of Intervenor Evidence		330		13.00		
Interrogatory Responses		330		13.00		
Preparation of Witness(es) for Attendance at Hearing		330		13.00		
Subtotal of INTERVENOR EVIDENCE	0.00		0.00		0.00	0.00
SETTLEMENT CONFERENCE						
Preparation for Settlement Conference	5.75	330	1,897.50	13.00	246.68	2,144.18
Attendance at Settlement Conference		330		13.00		
Preparation of Settlement Proposal		330		13.00		
Attendance at Presentation to Panel		330		13.00		
Subtotal of SETTLEMENT CONFERENCE	5.75		1,897.50		246.68	2,144.18
WRITTEN ARGUMENT						
Written Submissions		330		13.00		
Subtotal of WRITTEN ARGUMENT	0.00		0.00		0.00	0.00
ORAL ARGUMENT						
Preparation for Oral Hearing		330		13.00		
Attendance at Oral Hearing		330		13.00		
Oral Submissions		330		13.00		
Attendance at Oral Submissions		330		13.00		
Subtotal of ORAL ARGUMENT	0.00		0.00		0.00	0.00
DECISION						
Review Decision		330		13.00		
Review Rate/Accounting Order		330		13.00		
Prepare Submission on Rate Order		330		13.00		
Subtotal of DECISION	0.00		0.00		0.00	0.00
OTHER						
Other Attendance (e.g., Intervenor Conferences)		330		13.00		
Subtotal of OTHER	0.00		0.00		0.00	0.00
TOTAL SERVICE PROVIDER FEES						
Total Service Provider Fees	47.25		15,592.50		2,027.05	17,619.55

Attachments

<u>Attachment</u>	<u>Document Type</u>	<u>Import Message</u>
Docket Notice.pdf	Time Docket	
PJSCott EB-2022-0200 Phase 1 Invoices.pdf	Invoice	

Hearings, Consultations, Disbursements Attachments

<u>Attachment</u>	<u>Document Type</u>	<u>Claim Type</u>	<u>Import Message</u>
Docket Notice.pdf	Time Docket	Hearings	
PJSCott EB-2022-0200 Phase 1 Invoices.pdf	Invoice	Hearings	

Combined detailed dockets attached to Participant - Mark Rubenstein



By Email

INVOICE

December 9, 2022

Ontario Education Services Corporation

439 University Ave.
18th Floor
Toronto, ON M5G 1Y8

ATTN: Diana Hong

Re: EGI 2024 EB-2022-0200

FOR: Work done and professional services rendered as per detailed dockets attached:

JCS	9.70	hours at \$330.00 per hour	\$3,201.00
JS	2.50	hours at \$330.00 per hour	\$825.00
MR	44.60	hours at \$290.00 per hour	\$12,934.00
Total Fees			\$16,960.00
Disbursements			\$0.00
HST (Registration #83673 5464 RT0001)			\$2,204.80
Total Amount of this Invoice			\$19,164.80

E&OE

Please make cheque payable to: **Shepherd Rubenstein Professional Corp**
Invoice # 221207



By Email

INVOICE

January 10, 2023

Ontario Education Services Corporation

439 University Ave.

18th Floor

Toronto, ON M5G 1Y8

ATTN: Diana Hong

Re: EGI 2024 EB-2022-0200

FOR: Work done and professional services rendered as per detailed dockets attached:

JCS	40.40	hours at	\$330.00 per hour	\$13,332.00
JS	3.50	hours at	\$330.00 per hour	\$1,155.00
MR	10.30	hours at	\$290.00 per hour	\$2,987.00
Total Fees				\$17,474.00
Disbursements				\$0.00
HST (Registration #83673 5464 RT0001)				\$2,271.62
Total Amount of this Invoice				\$19,745.62

E&OE

Please make cheque payable to: **Shepherd Rubenstein Professional Corp**
Invoice # 230114



By Email

INVOICE

February 10, 2023

Ontario Education Services Corporation

439 University Ave.
18th Floor
Toronto, ON M5G 1Y8

ATTN: Diana Hong

Re: EGI 2024 EB-2022-0200

FOR: Work done and professional services rendered as per detailed dockets attached:

JCS	33.00	hours at	\$330.00 per hour	\$10,890.00
JS	14.00	hours at	\$330.00 per hour	\$4,620.00
MR	42.20	hours at	\$290.00 per hour	\$12,238.00
Total Fees				\$27,748.00
Disbursements				\$0.00
HST (Registration #83673 5464 RT0001)				\$3,607.24
Total Amount of this Invoice				\$31,355.24

E&OE

Please make cheque payable to: **Shepherd Rubenstein Professional Corp**
Invoice # 230217



By Email

INVOICE

March 10, 2023

Ontario Education Services Corporation

439 University Ave.

18th Floor

Toronto, ON M5G 1Y8

ATTN: Diana Hong

Re: EGI 2024 EB-2022-0200

FOR: Work done and professional services rendered as per detailed dockets attached:

JCS	19.10	hours at	\$330.00 per hour	\$6,303.00
JS	0.50	hours at	\$330.00 per hour	\$165.00
MR	27.30	hours at	\$290.00 per hour	\$7,917.00
Total Fees				\$14,385.00
Disbursements				\$0.00
HST (Registration #83673 5464 RT0001)				\$1,870.05
Total Amount of this Invoice				\$16,255.05

E&OE

Please make cheque payable to: **Shepherd Rubenstein Professional Corp**
Invoice # 230303



By Email

INVOICE

April 10, 2023

Ontario Education Services Corporation

439 University Ave.
18th Floor
Toronto, ON M5G 1Y8

ATTN: Diana Hong

Re: EGI 2024 EB-2022-0200

FOR: Work done and professional services rendered as per detailed dockets attached:

JCS	83.40	hours at	\$330.00	per hour	\$27,522.00
JS	20.00	hours at	\$330.00	per hour	\$6,600.00
MR	119.60	hours at	\$290.00	per hour	\$34,684.00
Total Fees					\$68,806.00
Disbursements					\$0.00
HST (Registration #83673 5464 RT0001)					\$8,944.78
Total Amount of this Invoice					\$77,750.78

E&OE

Please make cheque payable to: **Shepherd Rubenstein Professional Corp**
Invoice # 230415



By Email

INVOICE

May 10, 2023

Ontario Education Services Corporation

439 University Ave.
18th Floor
Toronto, ON M5G 1Y8

ATTN: Diana Hong

Re: EGI 2024 EB-2022-0200

FOR: Work done and professional services rendered as per detailed dockets attached:

JCS	22.50	hours at	\$330.00 per hour	\$7,425.00
JS	3.00	hours at	\$330.00 per hour	\$990.00
MR	45.60	hours at	\$290.00 per hour	\$13,224.00
Total Fees				\$21,639.00
Disbursements				\$0.00
HST (Registration #83673 5464 RT0001)				\$2,813.07
Total Amount of this Invoice				\$24,452.07

E&OE

Please make cheque payable to: **Shepherd Rubenstein Professional Corp**
Invoice # 230521



By Email

INVOICE

June 9, 2023

Ontario Education Services Corporation

439 University Ave.
18th Floor
Toronto, ON M5G 1Y8

ATTN: Diana Hong

Re: EGI 2024 EB-2022-0200

FOR: Work done and professional services rendered as per detailed dockets attached:

JCS	26.40	hours at	\$330.00 per hour	\$8,712.00
JS	3.75	hours at	\$330.00 per hour	\$1,237.50
MR	110.30	hours at	\$290.00 per hour	\$31,987.00
Total Fees				\$41,936.50
Disbursements				\$0.00
HST (Registration #83673 5464 RT0001)				\$5,451.75
Total Amount of this Invoice				\$47,388.25

E&OE

Please make cheque payable to: **Shepherd Rubenstein Professional Corp**
Invoice # 230616