



Ontario  
Energy  
Board | Commission  
de l'énergie  
de l'Ontario

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# DECISION AND ORDER ON COST AWARDS

## EB-2024-0063

A generic proceeding commenced by the Ontario Energy Board on its own motion to consider the cost of capital parameters and deemed capital structure to be used to set rates

**BEFORE:**    **Michael Janigan**  
                 Presiding Commissioner

**Pankaj Sardana**  
Commissioner

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**May 26, 2025**

## OVERVIEW

On March 6, 2024, pursuant to sections 36, 78 and 78.1 of the *Ontario Energy Board Act, 1998* (OEB Act), the OEB issued a Notice of Hearing on its own motion to initiate a generic proceeding. This generic proceeding considered the methodology for determining the values of the cost of capital parameters and capital structure to be used to set rates for electricity transmitters, electricity distributors, natural gas utilities, and rate-regulated electricity generators. The OEB also considered whether its current approach to setting the cost of capital parameters and capital structures continues to remain appropriate and if not, what approach should be used. Other matters were also addressed in this proceeding, which included 22 issues in total.

As noted in Procedural Order No. 1, approved costs will be recovered from all rate-regulated electricity distributors, rate-regulated electricity transmitters, rate-regulated natural gas utilities, and rate-regulated electricity generators (collectively, rate-regulated companies). The four groups will each be allocated a 25% share and in turn the costs will be sub-allocated amongst the utilities comprising that group using the OEB's Cost Assessment Model. No objections to this approach were filed.

The OEB determined that the following parties are eligible for cost awards (collectively the Eligible Participants):

- Association of Major Power Consumers in Ontario (AMPCO)
- Association of Power Producers of Ontario (APPrO)
- Building Owners and Managers Association (BOMA)
- Caldwell First Nation (CFN)
- Canadian Manufacturers & Exporters (CME)
- Coalition of Concerned Manufacturers and Businesses of Canada (CCMBC)
- Consumers Council of Canada (CCC)
- Energy Probe Research Foundation (Energy Probe)
- Industrial Gas Users Association (IGUA)
- Minogi Corp. (Minogi)
- Mississaugas of the Credit First Nation (MCFN)
- Pollution Probe
- School Energy Coalition (SEC)
- Three Fires Group Inc. (TFG)
- Vulnerable Energy Consumers Coalition (VECC)

Directions on filing for interim cost awards were provided to parties in the OEB's Decision on Procedural Matters and Procedural Order No. 3. The OEB provided that the Eligible Participants could file cost claims up to and including September 6, 2024.

On October 7, 2024, the OEB issued its Decision and Order on Interim Cost Awards, approving interim cost claims from AMPCO, APPrO, BOMA, CFN, CME, CCMBC, CCC, Energy Probe, IGUA, MCFN, Minogi, SEC, and TFG. The OEB also ordered recovery from rate-regulated companies of \$252,782.03 for the OEB's costs of and incidental to this proceeding. The OEB reiterated that it would conduct a complete review of all cost claims for the entire proceeding at its conclusion.

On March 27, 2025 the OEB issued its Decision and Order setting out, among other matters, the cost awards process. Eligible Participants that applied for and received interim cost awards up to, and including, September 6, 2024, were required to submit an incremental cost claim, if incremental costs were being claimed. Other Eligible Participants that did not apply for and receive interim cost awards were to submit a total cost claim. Provision was also made for recovery from rate-regulated companies of the OEB's costs of and incidental to this proceeding.

No objections to the cost claims were filed by the rate-regulated companies.

## Findings

The OEB has reviewed the cost claims for reimbursement and approves the same in keeping with the *Practice Direction on Cost Awards* (Practice Direction), with one exception. The OEB finds that the joint cost claim of the TFG/Minogi intervenors is excessive and has reduced the allowable recovery of their costs by 25%.

The principal concern advanced by the participation of those parties was the enhancement of the ability of the OEB's cost of capital framework to accommodate the recognition of the capital costs and participant requirements of Indigenous communities. This enhancement was directed to the goal of expanding equity participation in the development of OEB-regulated energy projects. In addition to the scrutiny of whether expert reports reflected such Indigenous concerns, TFG/Minogi recommended measures such as the application of a risk premium for single-asset transmitters, the application of the weighted average cost of capital to construction work in progress balances, and the application of Concurrent Cost Recovery for large multi-year projects. Their proposition that judicially recognized Aboriginal and treaty rights may be impacted by the OEB's Decision and Order was also put forward (without OEB acceptance).

While the principal submissions of TFG/Minogi were not accepted and any changes to the financing of Indigenous equity in OEB-regulated projects were found to be outside the ambit of the proceeding, the OEB has not reduced the cost claims of those parties based on those findings. The OEB also recognizes the efficiency gained by the cooperation of TFG/Minogi in their joint representation and submissions.

The OEB's cost claim reduction is based on the reasonableness of the hours and dollar amounts claimed by TFG/Minogi in advancing their issues that engaged a relatively small percentage of the overall issues and evidence before the OEB in the proceeding. Parties such as CCC and CME engaged in reviews and participation of a larger scope, while expending fewer total hours and claiming lower total dollar amounts than TFG/Minogi combined. The size of the reduction to the cost claims of TFG/Minogi also reflects the OEB's expectation that the time spent in this proceeding may be helpful to those parties in future proceedings that may consider the amendments sought by TFG/Minogi in this proceeding.

The OEB approves the following incremental cost awards:

• AMPCO	\$31,062.60
• APPrO	\$6,003.69
• CFN	\$2,635.00
• CME	\$34,336.18
• CCMBC	\$17,899.20
• CCC	\$59,149.85
• Energy Probe	\$17,748.24
• IGUA	\$112,797.12
• MCFN	\$2,135.00
• Minogi	\$29,655.84
• SEC	\$79,512.45
• TFG	\$28,665.84

The OEB also approves the following total cost awards for the following Eligible Participants that did not apply for (nor were granted) interim cost awards.

• Pollution Probe	\$40,366.44
• VECC	\$85,579.00

The OEB has determined that no adjustments need to be made to the interim cost awards approved in the Decision and Order on Interim Cost Awards. The OEB also notes that BOMA did not apply for an incremental cost claim and accepts BOMA's approach.

The OEB is also ordering recovery from rate-regulated companies of an incremental amount of \$121,830.25 for the OEB's costs of and incidental to this proceeding.

### **Process for Paying Cost Awards**

The amounts payable by each rate-regulated company in relation to costs awarded to each Eligible Participant are listed in Schedule A to this Decision and Order. However, the amounts will not be paid directly by the rate-regulated companies to the Eligible Participants.

The OEB will use the process set out in section 12 of the Practice Direction to implement the payment of the approved cost awards whereby the OEB will act as a clearing house for all payments of cost awards. Consistent with this process, each rate-regulated company is issued one invoice that covers all cost awards payable for the relevant period. As a result, the invoice would cover cost awards payable in relation to a number of proceedings and consultations, including this proceeding.

The invoice will be sent out at the same time as the invoices for cost assessments under section 26 of the OEB Act, and payment will be due at the same time that cost assessments are due. The OEB makes payment to each Eligible Participant once 80% of the costs have been recovered by the OEB.

### **THE ONTARIO ENERGY BOARD ORDERS THAT:**

1. Each rate-regulated company in Schedule A to this Decision and Order shall make a payment to the OEB in accordance with the amounts set out in Schedule A, upon receiving an invoice from the OEB.
2. Pursuant to section 30 of the OEB Act, each rate-regulated company shall pay the OEB's costs of, and incidental to, this proceeding immediately upon receipt of the OEB's invoice.

**DATED** at Toronto May 26, 2025

**ONTARIO ENERGY BOARD**

Ritchie Murray  
Acting Registrar

**Schedule A**

**Decision and Order on Cost Awards**

**EB-2024-0063**

**May 26, 2025**

Electricity Distribution System Owner/Operator	Association of Major Power Consumers in Ontario	Association of Power Producers of Ontario	Caldwell First Nation	Canadian Manufacturers & Exporters	Coalition of Concerned Manufacturers and Businesses of Canada	Consumer Council of Canada	Energy Probe	Industrial Gas Users Association	Minogi Corp.	Mississauga of the Credit First Nation	Pollution Probe	School Energy Coalition	Three Fires Group Inc.	Vulnerable Energy Consumers Coalition	Cost Awards	OEB Cost	Total
Alectra Utilities Corporation	\$1,546.02	\$298.81	\$131.15	\$1,708.95	\$890.87	\$2,943.96	\$883.35	\$5,614.05	\$1,476.01	\$106.26	\$2,009.09	\$3,957.43	\$1,426.73	\$4,259.37	\$27,252.05	\$6,063.64	\$33,315.69
Algoma Power Inc.	\$17.71	\$3.42	\$1.50	\$19.58	\$10.21	\$33.72	\$10.12	\$64.31	\$16.91	\$1.22	\$23.01	\$45.33	\$16.34	\$48.79	\$312.17	\$69.46	\$381.63
Atikokan Hydro Inc.	\$2.33	\$0.45	\$0.20	\$2.57	\$1.34	\$4.43	\$1.33	\$8.44	\$2.22	\$0.16	\$3.02	\$5.95	\$2.15	\$6.41	\$41.00	\$9.12	\$50.12
Bluewater Power Distribution Corporation	\$53.60	\$10.36	\$4.55	\$59.25	\$30.88	\$102.06	\$30.62	\$194.63	\$51.17	\$3.68	\$69.65	\$137.19	\$49.46	\$147.66	\$944.76	\$210.21	\$1,154.97
Burlington Hydro Inc.	\$98.92	\$19.12	\$8.39	\$109.34	\$57.00	\$188.36	\$56.52	\$359.20	\$94.44	\$6.80	\$128.55	\$253.20	\$91.29	\$272.52	\$1,743.65	\$387.96	\$2,131.61
Canadian Niagara Power Inc.	\$43.71	\$8.45	\$3.71	\$48.31	\$25.18	\$83.22	\$24.97	\$158.71	\$41.73	\$3.00	\$56.80	\$111.87	\$40.33	\$120.41	\$770.40	\$171.42	\$941.82
Centre Wellington Hydro Ltd.	\$10.71	\$2.07	\$0.91	\$11.84	\$6.17	\$20.40	\$6.12	\$38.90	\$10.23	\$0.74	\$13.92	\$27.42	\$9.89	\$29.51	\$188.83	\$42.01	\$230.84
Cooperative Hydro Embrun Inc.	\$3.70	\$0.71	\$0.31	\$4.09	\$2.13	\$7.04	\$2.11	\$13.43	\$3.53	\$0.25	\$4.81	\$9.47	\$3.41	\$10.19	\$65.18	\$14.50	\$79.68
E.L.K. Energy Inc.	\$17.85	\$3.45	\$1.51	\$19.73	\$10.28	\$33.99	\$10.20	\$64.81	\$17.04	\$1.23	\$23.19	\$45.69	\$16.47	\$49.17	\$314.61	\$70.00	\$384.61
Ellexcon Energy Inc.	\$250.10	\$48.34	\$21.22	\$276.46	\$144.12	\$476.25	\$142.90	\$908.19	\$238.78	\$17.19	\$325.01	\$640.20	\$230.80	\$689.05	\$4,408.61	\$980.92	\$5,389.53
Enova Power Corp.	\$230.48	\$44.55	\$19.55	\$254.77	\$132.81	\$438.88	\$131.69	\$836.93	\$220.04	\$15.84	\$299.51	\$589.96	\$212.69	\$634.97	\$4,062.67	\$903.95	\$4,966.62
Entegrus Powerlines Inc.	\$89.67	\$17.33	\$7.61	\$99.12	\$51.67	\$170.76	\$51.24	\$325.63	\$85.61	\$6.16	\$116.53	\$229.54	\$82.75	\$247.05	\$1,580.67	\$351.71	\$1,932.38
Erwin Utilities Ltd.	\$130.87	\$25.29	\$11.10	\$144.66	\$75.41	\$249.20	\$74.78	\$475.22	\$124.94	\$8.99	\$170.07	\$334.99	\$120.77	\$360.55	\$2,306.84	\$513.28	\$2,820.12
EPCOR Electricity Distribution Ontario Inc.	\$26.86	\$5.19	\$2.28	\$29.69	\$15.48	\$51.14	\$15.35	\$97.52	\$25.64	\$1.85	\$34.90	\$68.75	\$24.78	\$73.99	\$473.42	\$105.33	\$578.75
ERTH Power Corporation	\$35.02	\$6.77	\$2.97	\$38.71	\$20.18	\$66.69	\$20.01	\$127.17	\$33.43	\$2.41	\$45.51	\$89.64	\$32.32	\$96.48	\$617.31	\$137.36	\$754.67
Essex Powerlines Corporation	\$44.71	\$6.64	\$3.79	\$49.43	\$25.77	\$85.14	\$25.55	\$162.37	\$42.69	\$3.07	\$58.11	\$114.45	\$41.26	\$123.19	\$788.17	\$175.37	\$963.54
Festival Hydro Inc.	\$31.90	\$6.17	\$2.71	\$35.26	\$18.38	\$60.74	\$18.23	\$115.83	\$30.45	\$2.19	\$41.45	\$81.65	\$29.44	\$87.88	\$562.28	\$125.10	\$687.38
Fort Frances Power Corporation	\$5.38	\$1.04	\$0.46	\$5.94	\$3.10	\$10.24	\$3.07	\$19.52	\$5.13	\$0.37	\$6.99	\$13.76	\$4.96	\$14.81	\$94.77	\$21.09	\$115.86
GrandBridge Energy Inc.	\$159.47	\$30.82	\$13.53	\$176.28	\$91.89	\$303.67	\$91.12	\$579.09	\$152.25	\$10.96	\$207.24	\$408.21	\$147.17	\$439.35	\$2,811.05	\$625.46	\$3,436.51
Greater Sudbury Hydro Inc.	\$68.88	\$13.31	\$5.84	\$76.14	\$39.69	\$131.16	\$39.36	\$250.12	\$65.76	\$4.73	\$89.51	\$176.31	\$63.56	\$189.76	\$1,214.13	\$270.15	\$1,484.28
Grimsby Power Incorporated	\$17.05	\$3.29	\$1.45	\$18.84	\$9.82	\$32.46	\$9.74	\$61.90	\$16.27	\$1.17	\$22.15	\$43.64	\$15.73	\$46.96	\$300.47	\$66.86	\$367.33
Halton Hills Hydro Inc.	\$32.90	\$6.36	\$2.79	\$36.37	\$18.96	\$62.65	\$18.80	\$119.46	\$31.41	\$2.26	\$42.75	\$84.21	\$30.36	\$90.64	\$579.92	\$129.03	\$708.95
Hearst Power Distribution Company Limited	\$3.91	\$0.75	\$0.33	\$4.32	\$2.25	\$7.44	\$2.23	\$14.18	\$3.73	\$0.27	\$5.08	\$10.00	\$3.60	\$10.76	\$68.85	\$15.32	\$84.17
Hydro 2000 Inc.	\$1.82	\$0.35	\$0.15	\$2.01	\$1.05	\$3.47	\$1.04	\$6.61	\$1.74	\$0.13	\$2.37	\$4.66	\$1.68	\$5.02	\$32.10	\$7.14	\$39.24
Hydro Hawkesbury Inc.	\$8.08	\$1.56	\$0.69	\$8.93	\$4.66	\$15.39	\$4.62	\$29.34	\$7.72	\$0.56	\$10.50	\$20.69	\$7.46	\$22.26	\$142.46	\$31.69	\$174.15
Hydro One Networks Inc.	\$2,069.85	\$400.08	\$175.59	\$2,288.03	\$1,192.70	\$3,941.46	\$1,182.62	\$7,516.32	\$1,976.11	\$142.27	\$2,689.84	\$5,298.37	\$1,910.19	\$5,702.64	\$36,486.07	\$8,118.23	\$44,604.30
Hydro One Remote Communities Inc.	\$6.32	\$1.22	\$0.54	\$6.98	\$3.64	\$12.03	\$3.61	\$22.94	\$6.03	\$0.43	\$8.21	\$16.17	\$5.83	\$17.40	\$111.35	\$24.78	\$136.13
Hydro Ottawa Limited	\$515.42	\$99.62	\$43.72	\$569.74	\$297.00	\$981.47	\$294.50	\$1,871.64	\$492.08	\$35.43	\$669.80	\$1,319.35	\$475.65	\$1,420.01	\$9,085.43	\$2,021.53	\$11,106.96
Innpower Corporation	\$29.46	\$5.69	\$2.50	\$32.56	\$16.98	\$56.10	\$16.83	\$106.97	\$28.12	\$2.02	\$38.28	\$75.41	\$27.19	\$81.16	\$519.27	\$115.54	\$634.81
Kingston Hydro Corporation	\$40.20	\$7.77	\$3.41	\$44.44	\$23.16	\$76.55	\$22.97	\$145.98	\$38.38	\$2.76	\$52.24	\$102.90	\$37.10	\$110.75	\$708.61	\$157.67	\$866.28
Lakefront Utilities Inc.	\$15.56	\$3.01	\$1.32	\$17.20	\$8.97	\$29.63	\$8.89	\$56.50	\$14.86	\$1.07	\$20.22	\$39.83	\$14.36	\$42.87	\$274.29	\$61.03	\$335.32
Lakeland Power Distribution Ltd.	\$20.61	\$3.98	\$1.75	\$22.78	\$11.88	\$39.25	\$11.78	\$74.84	\$19.68	\$1.42	\$26.78	\$52.76	\$19.02	\$56.78	\$363.31	\$80.83	\$444.14
London Hydro Inc.	\$238.46	\$46.09	\$20.23	\$263.59	\$137.41	\$454.07	\$136.25	\$865.91	\$227.66	\$16.39	\$309.88	\$610.39	\$220.06	\$656.96	\$4,203.35	\$935.25	\$5,138.60
Milton Hydro Distribution Inc.	\$61.23	\$11.83	\$5.19	\$67.68	\$35.28	\$116.59	\$34.98	\$222.33	\$58.45	\$4.21	\$79.57	\$156.73	\$56.50	\$168.68	\$1,079.25	\$240.14	\$1,319.39
Newmarket-Tay Power Distribution Ltd.	\$64.33	\$12.43	\$5.46	\$71.11	\$37.07	\$122.50	\$36.76	\$233.60	\$61.42	\$4.42	\$83.60	\$164.67	\$59.37	\$177.23	\$1,133.97	\$252.31	\$1,386.28
Niagara Peninsula Energy Inc.	\$83.61	\$16.16	\$7.09	\$92.42	\$48.18	\$159.22	\$47.77	\$303.62	\$79.83	\$5.75	\$108.66	\$214.03	\$77.16	\$230.36	\$1,473.86	\$327.94	\$1,801.80
Niagara-on-the-lake Hydro Inc.	\$14.10	\$2.72	\$1.20	\$15.58	\$8.12	\$26.84	\$8.05	\$51.19	\$13.46	\$0.97	\$18.32	\$36.08	\$13.01	\$38.84	\$248.48	\$55.29	\$303.77
North Bay Hydro Distribution Limited	\$39.75	\$7.68	\$3.37	\$43.94	\$22.90	\$75.69	\$22.71	\$144.34	\$37.95	\$2.73	\$51.65	\$101.75	\$36.68	\$109.51	\$700.65	\$155.90	\$856.55
Northern Ontario Wires Inc.	\$8.53	\$1.65	\$0.72	\$9.43	\$4.92	\$16.25	\$4.87	\$30.98	\$8.15	\$0.59	\$11.09	\$21.84	\$7.87	\$23.51	\$150.40	\$33.46	\$183.86
Oakville Hydro Electricity Distribution Inc.	\$108.98	\$21.06	\$9.24	\$120.46	\$62.80	\$207.52	\$62.27	\$395.73	\$104.04	\$7.49	\$141.62	\$278.96	\$100.57	\$300.24	\$1,920.98	\$427.42	\$2,348.40
Orangeville Hydro Limited	\$18.45	\$3.57	\$1.56	\$20.39	\$10.63	\$35.13	\$10.54	\$66.99	\$17.61	\$1.27	\$23.97	\$47.22	\$17.02	\$50.83	\$325.18	\$72.36	\$397.54
Oshawa PUC Networks Inc.	\$87.37	\$16.89	\$7.41	\$96.58	\$50.35	\$166.37	\$49.92	\$317.27	\$83.41	\$6.01	\$113.54	\$223.65	\$80.63	\$240.71	\$1,540.11	\$342.68	\$1,882.79
Ottawa River Power Corporation	\$16.71	\$3.23	\$1.42	\$18.47	\$9.63	\$31.83	\$9.55	\$60.69	\$15.96	\$1.15	\$21.72	\$42.78	\$15.42	\$46.05	\$294.61	\$65.55	\$360.16
PUC Distribution Inc.	\$48.74	\$9.42	\$4.13	\$53.88	\$28.08	\$92.81	\$27.85	\$176.98	\$46.53	\$3.35	\$63.34	\$124.76	\$44.98	\$134.28	\$859.13	\$191.16	\$1,050.29
Renfrew Hydro Inc.	\$6.30	\$1.22	\$0.53	\$6.96	\$3.63	\$11.99	\$3.60	\$22.86	\$6.01	\$0.43	\$8.18	\$16.12	\$5.81	\$17.35	\$110.99	\$24.69	\$135.68
Rideau St. Lawrence Distribution Inc.	\$8.59	\$1.66	\$0.73	\$9.49	\$4.95	\$16.35	\$4.91	\$31.19	\$8.20	\$0.59	\$11.16	\$21.98	\$7.93	\$23.66	\$151.39	\$33.68	\$185.07
Sioux Lookout Hydro Inc.	\$4.19	\$0.81	\$0.36	\$4.63	\$2.41	\$7.97	\$2.39	\$15.20	\$4.00	\$0.29	\$5.44	\$10.72	\$3.86	\$11.53	\$73.80	\$16.42	\$90.22
Synergy North Corporation	\$81.98	\$15.85	\$6.95	\$90.62	\$47.24	\$156.12	\$46.84	\$297.71	\$78.27	\$5.63	\$106.54	\$209.86	\$75.66	\$225.87	\$1,445.14	\$321.55	\$1,766.69
Tillsonburg Hydro Inc.	\$11.76	\$2.27	\$1.00	\$13.00	\$6.78	\$22.39	\$6.72	\$42.70	\$11.23	\$0.81	\$15.28	\$30.10	\$10.85	\$32.40	\$207.29	\$46.12	\$253.41
Toronto Hydro-Electric System Limited	\$1,135.27	\$219.42	\$96.30	\$1,254.91	\$654.18	\$2,161.80	\$648.66	\$4,122.49	\$1,083.86	\$78.03	\$1,475.30	\$2,906.00	\$1,047.67	\$3,127.72	\$20,011.61	\$4,452.63	\$24,464.24
Wasaga Distribution Inc.	\$21.34	\$4.13	\$1.81	\$23.59	\$12.30	\$40.65	\$12.20	\$77.51	\$20.38	\$1.47	\$27.74	\$54.64	\$19.70	\$58.81	\$376.27	\$83.72	\$459.99
Welland Hydro-Electric System Corp.	\$35.99	\$6.96	\$3.05	\$39.79	\$20.74	\$68.54	\$20.57	\$130.70	\$34.36	\$2.47	\$46.77	\$92.13	\$33.22	\$99.16	\$634.45	\$141.17	\$775.62
Wellington North Power Inc.	\$5.82	\$1.12	\$0.49	\$6.43	\$3.35	\$11.08	\$3.33	\$21.14	\$5.56	\$0.40	\$7.56	\$14.90	\$5.37	\$16.04	\$102.59	\$22.83	\$125.42
Westario Power Inc.	\$35.08	\$6.78	\$2.98	\$38.78	\$20.22	\$66.80	\$20.05	\$127.40	\$33.49	\$2.41	\$45.59	\$89.80	\$32.38	\$96.65	\$618.41	\$137.60	\$756.01
Electricity Distribution Total (25%)	\$7,765.65	\$1,500.92	\$658.75	\$8,584.05	\$4,474.80	\$14,787.46	\$4,437.06	\$28,199.28	\$7,413.96	\$533.75	\$10,091.61	\$19,878.11	\$7,166.46	\$21,394.75	\$136,886.61	\$30,457.56	\$167,344.17

Electricity Transmission System Owner/Operator	Association of Major Power Consumers in Ontario	Association of Power Producers of Ontario	Caldwell First Nation	Canadian Manufacturers & Exporters	Coalition of Concerned Manufacturers and Businesses of Canada	Consumer Council of Canada	Energy Probe	Industrial Gas Users Association	Minogi Corp.	Mississauga of the Credit First Nation	Pollution Probe	School Energy Coalition	Three Fires Group Inc.	Vulnerable Energy Consumers Coalition	Cost Awards	OEB Cost	Total
B2M Limited Partnership	\$131.19	\$25.36	\$11.13	\$145.02	\$75.60	\$249.82	\$74.96	\$476.39	\$125.25	\$9.02	\$170.49	\$335.82	\$121.07	\$361.44	\$2,312.56	\$514.54	\$2,827.10
Canadian Niagara Power Inc.	\$18.52	\$3.58	\$1.57	\$20.47	\$10.67	\$35.27	\$10.58	\$67.26	\$17.68	\$1.27	\$24.07	\$47.41	\$17.09	\$51.03	\$326.47	\$72.64	\$399.11
Five Nations Energy Inc.	\$31.25	\$6.04	\$2.65	\$34.54	\$18.01	\$59.51	\$17.86	\$113.48	\$29.84	\$2.15	\$40.61	\$79.99	\$28.84	\$86.10	\$550.87	\$122.57	\$673.44
Hydro One Networks Inc.	\$7,269.87	\$1,405.10	\$616.70	\$8,036.01	\$4,189.11	\$13,843.36	\$4,153.78	\$26,398.92	\$6,940.61	\$499.67	\$9,447.32	\$18,609.01	\$6,708.92	\$20,028.82	\$128,147.20	\$28,513.04	\$156,660.24
Hydro One Sault Ste Marie Inc. on behalf of Hydro One Sault Ste Marie LP	\$169.42	\$32.74	\$14.37	\$187.27	\$97.62	\$322.61	\$96.80	\$615.21	\$161.75	\$11.64	\$220.16	\$433.67	\$156.35	\$466.76	\$2,986.37	\$664.47	\$3,650.84
Niagara Reinforcement Limited Partnership	\$31.52	\$6.09	\$2.67	\$34.85	\$18.17	\$60.03	\$18.01	\$114.48	\$30.10	\$2.17	\$40.97	\$80.70	\$29.09	\$86.85	\$555.70	\$123.64	\$679.34
Upper Canada Transmission 2, Inc.	\$113.88	\$22.01	\$9.66	\$125.89	\$65.62	\$216.86	\$65.07	\$413.54	\$108.73	\$7.83	\$147.99	\$291.51	\$105.10	\$313.75	\$2,007.44	\$446.66	\$2,454.10
Electricity Transmission Total (25%)	\$7,765.65	\$1,500.92	\$658.75	\$8,584.05	\$4,474.80	\$14,787.46	\$4,437.06	\$28,199.28	\$7,413.96	\$533.75	\$10,091.61	\$19,878.11	\$7,166.46	\$21,394.75	\$136,886.61	\$30,457.56	\$167,344.17

Gas Distributor, Transmitter, Storage Company	Association of Major Power Consumers in Ontario	Association of Power Producers of Ontario	Caldwell First Nation	Canadian Manufacturers & Exporters	Coalition of Concerned Manufacturers and Businesses of Canada	Consumer Council of Canada	Energy Probe	Industrial Gas Users Association	Minogi Corp.	Mississauga of the Credit First Nation	Pollution Probe	School Energy Coalition	Three Fires Group Inc.	Vulnerable Energy Consumers Coalition	Cost Awards	OEB Cost	Total
Enbridge Gas Inc	\$7,737.06	\$1,495.39	\$656.32	\$8,552.44	\$4,458.32	\$14,733.01	\$4,420.72	\$28,095.45	\$7,386.66	\$531.78	\$10,054.45	\$19,804.92	\$7,140.07	\$21,315.97	\$136,382.56	\$30,345.41	\$166,727.97
EPCOR Natural Gas Limited Partnership	\$28.59	\$5.53	\$2.43	\$31.61	\$16.48	\$54.45	\$16.34	\$103.83	\$27.30	\$1.97	\$37.16	\$73.19	\$26.39	\$78.78	\$504.05	\$112.15	\$616.20
Gas Distributor Total (25%)	\$7,765.65	\$1,500.92	\$658.75	\$8,584.05	\$4,474.80	\$14,787.46	\$4,437.06	\$28,199.28	\$7,413.96	\$533.75	\$10,091.61	\$19,878.11	\$7,166.46	\$21,394.75	\$136,886.61	\$30,457.56	\$167,344.17

Ontario Power Generation Inc.	Association of Major Power Consumers in Ontario	Association of Power Producers of Ontario	Caldwell First Nation	Canadian Manufacturers & Exporters	Coalition of Concerned Manufacturers and Businesses of Canada	Consumer Council of Canada	Energy Probe	Industrial Gas Users Association	Minogi Corp.	Mississauga of the Credit First Nation	Pollution Probe	School Energy Coalition	Three Fires Group Inc.	Vulnerable Energy Consumers Coalition	Cost Awards	OEB Cost	Total
Ontario Power Generation Inc. (25%)	\$7,765.65	\$1,500.93	\$658.75	\$8,584.03	\$4,474.80	\$14,787.47	\$4,437.06	\$28,199.28	\$7,413.96	\$533.75	\$10,091.61	\$19,878.12	\$7,166.46	\$21,394.75	\$136,886.62	\$30,457.57	\$167,344.19
Grand Total	\$31,062.60	\$6,003.69	\$2,635.00	\$34,336.18	\$17,899.20	\$59,149.85	\$17,748.24	\$112,797.12	\$29,655.84	\$2,135.00	\$40,366.44	\$79,512.45	\$28,665.84	\$85,579.00	\$547,546.45	\$121,830.25	\$669,376.70

**Note: Participant costs totaling \$39.61 were reallocated from certain distributors that are liable to pay cost assessments under section 26 of the OEB Act to the distributors listed in Schedule A to avoid any distributor paying costs that are less than \$25 in the aggregate for this case. This approach is in line with the Practice Direction on Cost Awards (section 12.02)**

Attawapiskat Power Corp.	\$16.31
Fort Albany Power Corporation	\$9.73
Kashechewan Power Corporation	\$13.57
<b>Total</b>	<b>\$39.61</b>