



**By EMAIL and RESS**

**Jay Shepherd**  
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August 21, 2025  
Our File: 20250214

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

**Attn: Ritchie Murray, Acting Registrar**

Dear Mr. Murray:

**Re: EB-2025-0214 – Accounting Procedures Handbook Update – SEC Nomination**

We are counsel to the School Energy Coalition ("SEC").

We write to nominate Mark Rubenstein to the Accounting Procedures Handbook ("APH") Update Working Group. This consultation is important to SEC and customers as the APH, and accounting policy more broadly, has a direct impact on how costs and revenues are recognized, treated, and categorized for rate-setting purposes.

Mr. Rubenstein has been involved in numerous rate applications over the years as counsel to SEC. He has significant experience regarding the application of the APH as it relates both directly and indirectly to the OEB's rate-setting process. Often among customer representatives, Mr. Rubenstein takes the lead and/or is relied upon regarding accounting-related matters. His experience and customer-focused perspective would be a valuable addition to the working group for this important initiative.

Mr. Rubenstein can be contacted at:

Mark Rubenstein  
Shepherd Rubenstein Professional Corporation  
2200 Yonge Street, Suite 1302 Toronto, Ontario, M4S 2C6  
Phone: 647-483-0113

[mark@shepherdrubenstein.com](mailto:mark@shepherdrubenstein.com)

If Mr. Rubenstein is selected, we request that SEC be made eligible for recovery of his costs pursuant to the Practice Direction on Cost Awards. SEC has participated in many past natural gas and electricity proceedings in Ontario, including consultations, rate cases, and other processes. and

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hearings and has been found eligible to be paid its reasonably incurred costs in all of those proceedings.

Our annual intervenor filing is located here:

<https://www.rds.oeb.ca/CMWebDrawer/Record/871744/File/document>

All of which is respectfully submitted.

Yours very truly,

**Shepherd Rubenstein Professional Corporation**

A handwritten signature in black ink, appearing to read 'Jay Shepherd', written over a light blue rectangular background.

Jay Shepherd

cc: Brian McKay, SEC (by email)  
Interested Parties (by email)