



**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

January 7, 2026  
Our File: EB20240015

**Attn: Ritchie Murray, Acting Registrar**

Dear Mr. Murray:

**Re: EB-2024-0015 – E.L.K. 2025– SEC Cost Claim**

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

We note where dockets include two activities, time has been allocated 50% to each applicable activity category. As a practical matter, these tasks are conducted concurrently and cannot be readily separated (e.g., interrogatories are prepared while reviewing evidence). For categorization purposes, time preparing and attending the Phase 2 Issues Day, has been included under the ‘Technical Conference Preparation’ and ‘Technical Conference Attendance’ categories.

SEC submits that its participation in this proceeding was thorough and valuable and was designed to maximize its assistance to the OEB. Accordingly, SEC requests reimbursement of its reasonably incurred costs as set out in this letter and the attached documentation.

Yours very truly,  
**Shepherd Rubenstein P.C.**

Mark Rubenstein

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

# EB-2024-0015 : 2 : Mark Rubenstein

COST CLAIM NUMBER  
2999

SUBMISSION DEADLINE DATE  
January 16, 2026

CLAIM STATUS  
Submitted

EB#  
EB-2024-0015 - Phase 2: Rates: Distribution:  
E.L.K. Energy Inc.

OTHER EB#S

PHASE #\*  
2

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

<u>New</u>	<u>Non-Filing Participant First, Last Name</u>	<u>Filing Participant</u>	<u>Total (\$)</u>	<u>Total Hours</u>	<u>Participant Claim Status</u>
No	,	Rubenstein, Mark; +1 (647) 483-0113 mark@shepherdubenstein.com	8,251.61	24.10	Submitted

## ATTACHMENTS

<u>Attachment</u>	<u>Document Type</u>	<u>Import Message</u>
SEC_ELK_CostClaim_Ltr_20260107.pdf	Cover Letter	

TOTAL LEGAL/CONSULTANT/OTHER FEES  
7,302.30

TOTAL DISBURSEMENTS  
0.00

TOTAL HST  
949.31

TOTAL CLAIM  
8,251.61

TOTAL AMOUNT AWARDED

TOTAL HOURS CLAIMED  
24.10

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  
120 Eglinton Ave. E  
Suite 1000  
Toronto, ON  
M4P 1E4

ATTENTION

**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**  
January 07, 2026

<b>CASE</b> EB-2024-0015 - Phase 2: Rates: Distribution: E.L.K. Energy Inc.	<b>COST CLAIM</b> EB-2024-0015 : 2 : Mark Rubenstein	<b>INTERVENOR NAME</b> Rubenstein, Mark; +1 (647) 483-0113 mark@shepherdrubenstein.c om	<b>PARTICIPANT CLAIM STATUS</b> Submitted
<b>FILING PARTICIPANT</b> Rubenstein, Mark; +1 (647) 483-0113 mark@shepherdrubenstein.com	<b>NEW PARTICIPANT</b> No	<b>NON-FILING PARTICIPANT F. NAME</b>	<b>NON-FILING PARTICIPANT L. NAME</b>
<b>SERVICE PROVIDER TYPE*</b> Legal Counsel	<b>YEAR CALLED TO BAR*</b> 2011	<b>COMPLETED YEARS PRACTICING/YEARS OF RELEVANT EXPERIENCE*</b> 12	<b>HOURLY RATE</b> 303
<b>HST RATE CHARGED*</b> 13.00	<b>CV STATUS (FOR CONSULTANT/ANALYST)</b> CV Required	<b>LAST CV DATE</b>	<b>OVERRIDE HOURLY RATE</b> No
<b>HST NUMBER</b> 83673 5464 RT0001	<b>HEARINGS</b> Yes	<b>CONSULTATIONS</b> No	<b>DISBURSEMENTS</b> No

**HEARINGS**

<b>Hearings Hours</b> 24.10	<b>Hearings Subtotal (\$)</b> 7,302.30	<b>Hearings Total Tax (\$)</b> 949.31	<b>Hearings Total (\$)</b> 8,251.61
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<u>Name</u>	<u>Hours</u>	<u>Hourly Rate</u>	<u>Sub Total</u>	<u>HST Rate</u>	<u>HST</u>	<u>Total</u>
<b>DISCOVERY</b>						
Read and Research Application and Evidence	2.85	303	863.55	13.00	112.26	975.81
Preparation of Interrogatories	1.10	303	333.30	13.00	43.33	376.63
Review Interrogatory Responses	5.55	303	1,681.65	13.00	218.61	1,900.26
Technical Conference Preparation	0.70	303	212.10	13.00	27.57	239.67
Technical Conference Attendance	1.50	303	454.50	13.00	59.09	513.59
Technical Conference Follow-up		303		13.00		
<b>Subtotal of DISCOVERY</b>	<b>11.70</b>		<b>3,545.10</b>		<b>460.86</b>	<b>4,005.96</b>
<b>PROCEDURAL</b>						
Preparation of Issues List Submission		303		13.00		
Attendance at Issues List Conference		303		13.00		
Preparation for a Confidentiality Request		303		13.00		
Prepare Submissions on Confidentiality		303		13.00		
Preparation of Motion(s) Materials		303		13.00		
Prepare Submissions on the Motion(s)		303		13.00		
Attendance at Hearing on Motion(s)		303		13.00		
Review Procedural Documents	2.70	303	818.10	13.00	106.35	924.45

<u>Name</u>	<u>Hours</u>	<u>Hourly Rate</u>	<u>Sub Total</u>	<u>HST Rate</u>	<u>HST</u>	<u>Total</u>
<b>Subtotal of PROCEDURAL</b>	<b>2.70</b>		<b>818.10</b>		<b>106.35</b>	<b>924.45</b>
<b>INTERVENOR EVIDENCE</b>						
Preparation of Intervenor Evidence		303		13.00		
Interrogatory Responses		303		13.00		
Preparation of Witness(es) for Attendance at Hearing		303		13.00		
<b>Subtotal of INTERVENOR EVIDENCE</b>	<b>0.00</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
<b>SETTLEMENT CONFERENCE</b>						
Preparation for Settlement Conference	1.35	303	409.05	13.00	53.18	462.23
Attendance at Settlement Conference	1.50	303	454.50	13.00	59.09	513.59
Preparation of Settlement Proposal	2.10	303	636.30	13.00	82.72	719.02
Attendance at Presentation to Panel		303		13.00		
<b>Subtotal of SETTLEMENT CONFERENCE</b>	<b>4.95</b>		<b>1,499.85</b>		<b>194.99</b>	<b>1,694.84</b>
<b>WRITTEN ARGUMENT</b>						
Written Submissions	4.25	303	1,287.75	13.00	167.41	1,455.16
<b>Subtotal of WRITTEN ARGUMENT</b>	<b>4.25</b>		<b>1,287.75</b>		<b>167.41</b>	<b>1,455.16</b>
<b>ORAL ARGUMENT</b>						
Preparation for Oral Hearing		303		13.00		
Attendance at Oral Hearing		303		13.00		
Oral Submissions		303		13.00		
Attendance at Oral Submissions		303		13.00		
<b>Subtotal of ORAL ARGUMENT</b>	<b>0.00</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
<b>DECISION</b>						
Review Decision	0.50	303	151.50	13.00	19.70	171.20
Review Rate/Accounting Order		303		13.00		
Prepare Submission on Rate Order		303		13.00		
<b>Subtotal of DECISION</b>	<b>0.50</b>		<b>151.50</b>		<b>19.70</b>	<b>171.20</b>
<b>OTHER</b>						
Other Attendance (e.g., Intervenor Conferences)		303		13.00		
<b>Subtotal of OTHER</b>	<b>0.00</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
<b>TOTAL SERVICE PROVIDER FEES</b>						
<b>Total Service Provider Fees</b>	<b>24.10</b>		<b>7,302.30</b>		<b>949.31</b>	<b>8,251.61</b>

## Attachments

<u>Attachment</u>	<u>Document Type</u>	<u>Import Message</u>
Copy of EB-2024-0015 Client Fees Listing.pdf	Time Docket	

**Hearings, Consultations, Disbursements Attachments**

**Attachment**

Copy of EB-2024-0015 Client Fees Listing.pdf

**Document Type**

Time Docket

**Claim Type**

Hearings

**Import Message**

Date	Explanation	Lwyr	Hours
20241204	preliminary review of Application/file intervention form	MR	0.3
20241209	review PO	MR	0.1
20250106	review evidence/draft IRs/review previous settlement and record	MR	1.6
20250107	edit and finalize IRs	MR	0.2
20250108	emails	MR	0.1
20250121	review corr	MR	0.1
20250122	review letter	MR	0.1
20250129	emails/prelim. review of IRR	MR	0.5
20250131	review Staff CQ	MR	0.1
20250204	review/IRR and prepare for Settlement Conference/email clarification questions	MR	2.5
20250205	attend Settlement Conference	MR	1.5
20250207	review corr	MR	0.1
20250221	emails	MR	0.1
20250223	review corr	MR	0.1
20250225	review OEB corr	MR	0.1
20250226	review Hydro One email/emails/preliminary review of SP	MR	0.3
20250227	emails	MR	0.1
20250303	emails	MR	0.1
20250304	emails/review and provide comment on draft SP	MR	0.9
20250306	review and consolidated comments/edits	MR	0.3
20250313	emails	MR	0.2
20250401	review Staff sub	MR	0.1
20250409	review PO	MR	0.1
20250415	review updated evidence and IRR on initial evidence for non-settled issues	MR	2.5
20250416	review Staff IRs/no additional IRs needed	MR	0.5
20250430	review corr	MR	0.1
20250502	review PO	MR	0.1
20250513	review corr/review supp IRR	MR	1.5
20250514	review E.L.K corr/draft response	MR	0.3
20250515	email/p. call w. Case Manager	MR	0.1
20250516	review PO	MR	0.1
20250530	review corr	MR	0.1
20250603	review corr	MR	0.1
20250615	review corr	MR	0.1
20250626	review PO	MR	0.1
20250630	review IRR and draft submission	MR	2.1
20250710	finalize and file sub/review Staff comments	MR	0.4
20250727	review reply sub	MR	0.2
20250803	review corr	MR	0.1
20250828	review Phase 1 Decision	MR	0.2

20250903	emails	MR	0.1
20250904	emails	MR	0.1
20250916	review PO	MR	0.1
20250917	emails	MR	0.1
20250922	review corr	MR	0.1
20251001	review corr/prepare of Issues Day	MR	0.7
20251002	attend Issues Day/p. call w. LM (OEB Counsel)	MR	1.5
20251002	follow up research re: Issues Day/emails	MR	0.5
20251007	email	MR	0.1
20251016	review corr	MR	0.1
20251017	review PO	MR	0.1
20251027	review IESO corr	MR	0.1
20251030	review evidence and draft submissions	MR	1.3
20251103	edit and finalize sub	MR	0.2
20251105	review Staff sub	MR	0.2
20251106	review VECC sub	MR	0.1
20251119	review reply sub	MR	0.2
20251211	review Decision/emails	MR	0.3
			24.1