

# EB-2025-0064 : 1 : Kelly Avalos

COST CLAIM NUMBER  
3158

SUBMISSION DEADLINE DATE  
May 12, 2026

CLAIM STATUS  
Submitted

EB#  
EB-2025-0064 - Phase 1: Rates: Distribution:  
Enbridge Gas Inc.

OTHER EB#S

PHASE #\*  
1

INTERVENOR  
Avalos, Kelly; +1 (416) 862-4405  
kelly.avalos@gowlingwlg.com

INTERVENOR COMPANY\*  
Industrial Gas Users Association.,  
Ottawa: Corporation

INTERVENOR TYPE  
Full Registrant

HST RATE ONTARIO  
13.00

EXCHANGE RATE

COUNTRY  
Canada

HST NUMBER  
89659 3323 RT0001

LATE SUBMISSION ALLOWED  
No

EXTENSION DEADLINE DATE

## PARTICIPANTS

<b>New</b>	<b>Non-Filing Participant First, Last Name</b>	<b>Filing Participant</b>	<b>Total (\$)</b>	<b>Total Hours</b>	<b>Participant Claim Status</b>
No	,	Mondrow, Ian; +1 (416) 369-4670 ian.mondrow@gowlingwlg.com	91,567.16	225.60	Submitted
Yes	Dustin , Madsen		65,028.90	160.30	Submitted

TOTAL LEGAL/CONSULTANT/OTHER FEES  
138,538.10

TOTAL DISBURSEMENTS  
42.48

TOTAL HST  
18,015.48

TOTAL CLAIM  
156,596.06

TOTAL AMOUNT AWARDED

TOTAL HOURS CLAIMED  
385.90

TOTAL HOURS DISALLOWED

REASON FOR  
DISALLOWANCE

REASON FOR  
DISALLOWANCE - 2

REASON FOR  
DISALLOWANCE - 3

MAKE CHEQUE PAYABLE TO  
Industrial Gas Users Association

SEND PAYMENT TO ADDRESS  
851 Industrial Avenue, P.O. Box 30  
Ottawa, ON K1G 4L3

ATTENTION  
Mr. Nazim Sebaa

**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**  
Kelly Avalos

**DATE SUBMITTED**  
May 11, 2026

<b>CASE</b> EB-2025-0064 - Phase 1: Rates: Distribution: Enbridge Gas Inc.	<b>COST CLAIM</b> EB-2025-0064 : 1 : Kelly Avalos	<b>INTERVENOR NAME</b> Avalos, Kelly; +1 (416) 862-4405 kelly.avalos@gowlingwlg.com	<b>PARTICIPANT CLAIM STATUS</b> Submitted
<b>FILING PARTICIPANT</b> Mondrow, Ian; +1 (416) 369-4670 ian.mondrow@gowlingwlg.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> 1991	<b>COMPLETED YEARS PRACTICING/YEARS OF RELEVANT EXPERIENCE*</b> 35	<b>HOURLY RATE</b> 359
<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> 89659 3323 RT0001	<b>HEARINGS</b> Yes	<b>CONSULTATIONS</b> No	<b>DISBURSEMENTS</b> Yes

**HEARINGS**

<b>Hearings Hours</b> 225.60	<b>Hearings Subtotal (\$)</b> 80,990.40	<b>Hearings Total Tax (\$)</b> 10,528.76	<b>Hearings Total (\$)</b> 91,519.16
---------------------------------	--	---	---

<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	6.10	359	2,189.90	13.00	284.69	2,474.59
Preparation of Interrogatories	2.50	359	897.50	13.00	116.68	1,014.18
Review Interrogatory Responses	0.60	359	215.40	13.00	28.00	243.40
Technical Conference Preparation	4.10	359	1,471.90	13.00	191.35	1,663.25
Technical Conference Attendance		359		13.00		
Technical Conference Follow-up		359		13.00		
<b>Subtotal of DISCOVERY</b>	<b>13.30</b>		<b>4,774.70</b>		<b>620.72</b>	<b>5,395.42</b>
<b>PROCEDURAL</b>						
Preparation of Issues List Submission	1.80	359	646.20	13.00	84.01	730.21
Attendance at Issues List Conference	1.60	359	574.40	13.00	74.67	649.07
Preparation for a Confidentiality Request		359		13.00		
Prepare Submissions on Confidentiality		359		13.00		
Preparation of Motion(s) Materials		359		13.00		
Prepare Submissions on the Motion(s)		359		13.00		
Attendance at Hearing on Motion(s)		359		13.00		
Review Procedural Documents	0.80	359	287.20	13.00	37.34	324.54

<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>4.20</b>		<b>1,507.80</b>		<b>196.02</b>	<b>1,703.82</b>
<b>INTERVENOR EVIDENCE</b>						
Preparation of Intervenor Evidence	5.30	359	1,902.70	13.00	247.35	2,150.05
Interrogatory Responses		359		13.00		
Preparation of Witness(es) for Attendance at Hearing		359		13.00		
<b>Subtotal of INTERVENOR EVIDENCE</b>	<b>5.30</b>		<b>1,902.70</b>		<b>247.35</b>	<b>2,150.05</b>
<b>SETTLEMENT CONFERENCE</b>						
Preparation for Settlement Conference	82.60	359	29,653.40	13.00	3,854.94	33,508.34
Attendance at Settlement Conference	90.60	359	32,525.40	13.00	4,228.30	36,753.70
Preparation of Settlement Proposal	28.00	359	10,052.00	13.00	1,306.76	11,358.76
Attendance at Presentation to Panel	1.60	359	574.40	13.00	74.67	649.07
<b>Subtotal of SETTLEMENT CONFERENCE</b>	<b>202.80</b>		<b>72,805.20</b>		<b>9,464.67</b>	<b>82,269.87</b>
<b>WRITTEN ARGUMENT</b>						
Written Submissions		359		13.00		
<b>Subtotal of WRITTEN ARGUMENT</b>	<b>0.00</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
<b>ORAL ARGUMENT</b>						
Preparation for Oral Hearing		359		13.00		
Attendance at Oral Hearing		359		13.00		
Oral Submissions		359		13.00		
Attendance at Oral Submissions		359		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		359		13.00		
Review Rate/Accounting Order		359		13.00		
Prepare Submission on Rate Order		359		13.00		
<b>Subtotal of DECISION</b>	<b>0.00</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
<b>OTHER</b>						
Other Attendance (e.g., Intervenor Conferences)		359		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>225.60</b>		<b>80,990.40</b>		<b>10,528.76</b>	<b>91,519.16</b>

## Attachments

<u>Attachment</u>	<u>Document Type</u>	<u>Import Message</u>
IGUA_EB-2025-0064_Table of Revised Activities_20260508.pdf	Other	Provides acronyms used for list of eligible activities to map docket entries to activity category.
IGUA_EB-2025-0064_I.Mondrow_Time Dockets_20260508.pdf	Time Docket and Invoice	
IGUA_EB-2025-0064_I.Mondrow Excel Working Spreadsheet_20260508.pdf	Other	An Excel working spreadsheet summarizing by invoice the hours allocated to various activity categories and the totals input into the Board's cost claim template.

# DISBURSEMENTS

Disbursement Subtotal(\$)	Disbursement Total Tax(\$)	Other Taxes/Tips Total(\$)	Disbursement Total(\$)
42.48	5.52	0.00	48.00

<u>Name</u>	<u>ATT. REQ'D</u>	<u>ATT. PROV</u>	<u>Qty</u>	<u>\$/ Unit</u>	<u>Net Cost</u>	<u>HST Rate</u>	<u>HST</u>	<u>Other Taxes/Tip</u>	<u>Rationale/ Total Comment</u>
Scanning/Photocopy (Internal)						13.00			
Scanning/Photocopy (External)						13.00			
Printing (Internal)						13.00			
Printing (External)						13.00			
Courier						13.00			
Teleconference						13.00			
Travel: Air						13.00			
Travel: Car Rental						13.00			
Travel: Gas						13.00			
Travel: Car Mileage – Southern Ontario				0.40					
Travel: Car Mileage – Northern Ontario				0.41					
Travel: Rail						13.00			
Travel (Other)						13.00			
Parking	Yes	Yes	2.00	21.24	42.48	13.00	5.52		48.00
Taxi						13.00			
Accommodation						13.00			
Other						13.00			
<b>Total Disbursements:</b>					<b>42.48</b>		<b>5.52</b>	<b>0.00</b>	<b>48.00</b>

## Attachments

[Attachment](#)

[Import Message](#)

IGUA\_EB-2025-0064\_Disbursements\_20260508.pdf

## Hearings, Consultations, Disbursements Attachments

<u>Attachment</u>	<u>Document Type</u>	<u>Claim Type</u>	<u>Import Message</u>
IGUA_EB-2025-0064_Table of Revised Activities_20260508.pdf	Other	Hearings	Provides acronyms used for list of eligible activities to map docket entries to activity category.
IGUA_EB-2025-0064_I.Mondrow_Time Dockets_20260508.pdf	Time Docket and Invoice	Hearings	
IGUA_EB-2025-0064_I.Mondrow Excel Working Spreadsheet_20260508.pdf	Other	Hearings	An Excel working spreadsheet summarizing by invoice the hours allocated to various activity categories and the totals input into the Board's cost claim template.
IGUA_EB-2025-0064_Disbursements_20260508.pdf	Parking	Disbursements	

## Appendix A Table of Revised Activities

Original Category	Original Activity	Revised Category	Revised Activity
Review Application and Evidence	Review Application and Evidence	Discovery	Read and Research Application [RRA]
Discovery	Preparation of Interrogatories	Discovery	Preparation of Interrogatories [IR-PREP]
Discovery	Review Interrogatory Responses	Discovery	Review Interrogatory Responses [IR-REV]
Discovery	Technical Conference Preparation	Discovery	Technical Conference Preparation [TC-PREP]
Discovery	Technical Conference Attendance	Discovery	Technical Conference Attendance [TC-ATT]
Discovery	Technical Conference Follow Up	Discovery	Technical Conference Follow-up [TC-FLWUP]
Issues List	Preparation	Procedural	Preparation of Issues List Submission [IL-SUB]
Issues List	Attendance at Issues Conference	Procedural	Attendance at Issues List Conference [IL-CONF]
Confidentiality	Preparation of Application for Confidentiality	Procedural	Preparation for a confidentiality request [CONF-REQ]
Confidentiality	Prepare Submissions on Confidentiality	Procedural	Prepare Submissions on confidentiality [CONF-SUB]
Confidentiality	Attendance at Hearing on Confidentiality		Activity removed
Motions	Preparation of Motion(s) Materials	Procedural	Preparation of Motion(s) materials [MOT-MAT]
Motions	Prepare Submissions on the Motion(s)	Procedural	Prepare submissions on the Motion(s) [MOT-SUB]
Motions	Attendance at Hearing on Motion(s)	Procedural	Attendance at hearing on Motion(s) [MOT-ATT]
		Procedural (New)	Review procedural documents [RPD]
Intervenor Evidence	Preparation	Intervenor Evidence	Preparation of Intervenor Evidence [IE-PREP]
Intervenor Evidence	Interrogatory Responses	Intervenor Evidence	Interrogatory Responses [IE-IRR]
Intervenor Evidence	Preparation of Witness(es) for Attendance at Hearing	Intervenor Evidence	Preparation of Witness(es) for Attendance at Hearing [WIT-PREP]
Settlement/ADR	Preparation	Settlement	Preparation for Settlement Conference [SC-PREP]
Settlement/ADR	Attendance	Settlement	Attendance at Settlement Conference [SC-ATT]
Settlement/ADR	Preparation of Settlement Proposal	Settlement	Preparation of Settlement Proposal [SP-PREP]
Settlement/ADR	Attendance at Presentation to Panel	Settlement	Attendance at Presentation to Panel [SP-PRES]

Original Category	Original Activity	Revised Category	Revised Activity
Submissions	Written Submissions	Written Argument	Written Submissions [SUB]
Oral Hearing	Preparation	Oral Argument	Preparation for Oral Hearing [OH-PREP]
Oral Hearing	Attendance at Oral Hearing	Oral Argument	Attendance at Oral Hearing [OH-ATT]
Submissions	Oral Submissions	Oral Argument	Oral Submissions [O-SUB]
Submissions	Attendance at Oral Submissions	Oral Argument	Attendance at Oral Submissions [ATT-O-SUB]
Decision	Review	Decision	Review Decision [DEC]
Rate Order	Review	Decision	Review Rate/Accounting Order [RO-REV]
Rate Order	Prepare Submission on Rate Order	Decision	Prepare Submission on Rate Order [RO-SUB]
Other Attendance	Other Attendance	Other	Other attendance (e.g., [OTH-ATT]) Intervenor Conferences)
Communication	With Other Parties		Activity removed
Communication	With Client		Activity removed

December 30, 2024  
 INVOICE: 20408209

**Industrial Gas Users Association**  
**Our Matter: T1037627**  
**Phase 3: EGI Rebasing**

**PROFESSIONAL SERVICES**

RRA

Date	Hours	Timekeeper	Description
2024-10-28	0.20	Ian Mondrow	Discussion with S. Rahbar regarding EGI Stakeholder Day; instructions for file opening;
2024-10-30	0.50	Ian Mondrow	Review EGI IGUA BOD presentation materials and provide comments for IGUA member update;
2024-11-07	0.20	Ian Mondrow	Commence review of EGI intervenor presentation materials;

**Total Fees for Professional Services**

**SUMMARY OF FEES**

TK Name	Hours
Mondrow, Ian	0.90
<b>Total</b>	<b>0.90</b>

February 13, 2025  
INVOICE: 20440859

**Industrial Gas Users Association**  
**Our Matter: T1037627**  
**Phase 3: EGI Rebasing**

**PROFESSIONAL SERVICES**

SC PREP

<b>Date</b>	<b>Hours</b>	<b>Timekeeper</b>	<b>Description</b>
2025-01-14	0.30	Ian Mondrow	Presentation to IGUA Ontario caucus regarding expectations for and recommended approach to Phase 3;

**Total Fees for Professional Services**

**SUMMARY OF FEES**

<b>TK Name</b>	<b>Hours</b>
Mondrow, Ian	0.30
<b>Total</b>	<b>0.30</b>

March 31, 2025  
 INVOICE: 20466208

**Industrial Gas Users Association**  
**Our Matter: T1037627**  
**IGUA-ON-EGI-12, Phase 3: EGI Rebasing (EB-2025-0064)**

**PROFESSIONAL SERVICES**

RRA

Date	Hours	Timekeeper	Description
2025-02-11	0.80	Ian Mondrow	Review note and materials from, and discussion with, D.R. Quinn regarding western-T termination proposal; note to IGUA caucus canvassing views on possible cessation of Western-T Service;
2025-02-23	0.30	Ian Mondrow	Initial review of Dawn Access history regarding proposal to discontinue Western-T Service;

**Total Fees for Professional Services**

**SUMMARY OF FEES**

TK Name	Hours
Mondrow, Ian	1.10
<b>Total</b>	<b>1.10</b>

April 24, 2025  
 INVOICE: 20481141

**Industrial Gas Users Association**  
**Our Matter: T1037627**  
**IGUA-ON-EGI-12, Phase 3: EGI Rebasing (EB-2025-0064)**

**PROFESSIONAL SERVICES**

	Date	Hours	Timekeeper	Description
RRA	2025-03-03	0.70	Ian Mondrow	Review and consider note from D. Quinn regarding WTS discontinuation notice and potential for Phase 3 consideration, and note to IGUA to canvas members on the topic;
	2025-03-04	0.30	Ian Mondrow	Further correspondence with D.R. Quinn & IGUA representatives regarding Western-T termination and any associated concerns;
	2025-03-04	0.30	Ian Mondrow	Further IGUA correspondence regarding Western-T elimination topic;
IL-SUB	2025-03-19	0.50	Ian Mondrow	Retrieve and reformat prefiled evidence file; review transmittal letter;
	2025-03-19	0.40	Ian Mondrow	Review FRPO submission regarding issue of Western-T elimination and update on the issue to IGUA; correspondence with City of Kitchener regarding shared interests;
RPD	2025-03-21	0.20	Ian Mondrow	Review P.O. No. 1 and diarize dates;
IL-CONF	2025-03-27	1.60	Ian Mondrow	Attend issues conference;
IL-SUB	2025-03-27	0.80	Ian Mondrow	Review background material in preparation for issues conference;
	2025-03-28	0.20	Ian Mondrow	Correspondence regarding wording for WTS topic and review draft OEB Staff letter on issues resolution and provide comment;
	2025-03-31	0.20	Ian Mondrow	Further correspondence on draft issues list; call with M. Rubenstein to align and additional note to parties with proposed resolution;

**Total Fees for Professional Services**

**SUMMARY OF FEES**

TK Name	Hours
Mondrow, Ian	5.20
<b>Total</b>	<b>5.20</b>

May 30, 2025  
INVOICE: 20501752

**Industrial Gas Users Association**  
**Our Matter: T1037627**  
**IGUA-ON-EGI-12, Phase 3: EGI Rebasing (EB-2025-0064)**

**PROFESSIONAL SERVICES**

IL-SUB

<b>Date</b>	<b>Hours</b>	<b>Timekeeper</b>	<b>Description</b>
2025-04-01	0.10	Ian Mondrow	Review OEB Staff submission with agreed revised issues list;
2025-04-02	0.10	Ian Mondrow	Review EGI e-mail regarding further information on WTS discontinuance;

**Total Fees for Professional Services**

**SUMMARY OF FEES**

<b>TK Name</b>	<b>Hours</b>
Mondrow, Ian	0.20
<b>Total</b>	<b>0.20</b>

June 24, 2025  
 INVOICE: 20518875

**Industrial Gas Users Association**  
**Our Matter: T1037627**  
**IGUA-ON-EGI-12, Phase 3: EGI Rebasing (EB-2025-0064)**

**PROFESSIONAL SERVICES**

	<b>Date</b>	<b>Hours</b>	<b>Timekeeper</b>	<b>Description</b>
RPD	2025-05-17	0.40	Ian Mondrow	Review P.O. 2 and update to IGUA;
	2025-05-22	0.30	Ian Mondrow	Update to IGUA BOD;
RRA	2025-05-29	0.30	Ian Mondrow	Review and comment on N. Sebaa initial impressions notes on substance of rate harmonization proposal;
	2025-05-29	1.50	Ian Mondrow	Consider and draft proposal for expert retainer/evidence; correspondence with D. Madsen regarding work proposal and budget;
SC-PREP	2025-05-30	2.20	Ian Mondrow	Consider and draft proposal for expert evidence and filing instructions;

**Total Fees for Professional Services**

**SUMMARY OF FEES**

<b>TK Name</b>	<b>Hours</b>
Mondrow, Ian	4.70
<b>Total</b>	<b>4.70</b>

July 22, 2025  
 INVOICE: 20539419

**Industrial Gas Users Association**  
**Our Matter: T1037627**  
**IGUA-ON-EGI-12, Phase 3: EGI Rebasing (EB-2025-0064)**

**PROFESSIONAL SERVICES**

	Date	Hours	Timekeeper	Description
SC-PREP	2025-05-28	0.20	Ian Mondrow	Member update note for Gassentials;
	2025-06-02	0.60	Ian Mondrow	Review P.O. No. 2 regarding next steps; note to D. Madsen regarding IR completion and filing plan; note to N. Sebaa regarding D. Madsen retainer;
RRA	2025-06-03	0.30	Ian Mondrow	Review draft Emrydia retainer letter from N. Sebaa and provide comments; review EGI comment letter on intervenor evidence filing requests;
	2025-06-04	0.20	Ian Mondrow	Continue review of EGI evidence;
	2025-06-04	0.80	Ian Mondrow	Conference with D. Madsen regarding interim determinations and approach to interrogatories;
IR-PREP	2025-06-05	1.30	Ian Mondrow	Review draft IRs from D. Madsen; revise for filing; note to D. Madsen to review one draft IR; filing instructions; initial review of other parties' IR areas of inquiry;
	2025-06-17	0.40	Ian Mondrow	IGUA Ontario Caucus update briefing;

**Total Fees for Professional Services**

**SUMMARY OF FEES**

TK Name	Hours
Mondrow, Ian	3.80
<b>Total</b>	<b>3.80</b>

August 25, 2025  
 INVOICE: 20558739

**Industrial Gas Users Association**  
**Our Matter: T1037627**  
**IGUA-ON-EGI-12, Phase 3: EGI Rebasing (EB-2025-0064)**

**PROFESSIONAL SERVICES**

	<b>Date</b>	<b>Hours</b>	<b>Timekeeper</b>	<b>Description</b>
IR-REV	2025-07-06	0.60	Ian Mondrow	Review recent correspondence regarding IRRs and Technical Conference; retrieve IRRs; note to D. Madsen regarding IRR review;
	2025-07-09	0.10	Ian Mondrow	Correspondence with D. Madsen regarding IRR review and technical conference considerations;
	2025-07-11	1.60	Ian Mondrow	Conference with D. Madsen and N. Sebaa to review issues identified and topics for Technical Conference; letter to parties regarding Technical Conference time estimate;
TC-PREP	2025-07-13	0.20	Ian Mondrow	Review technical conference time estimate submissions;
	2025-07-14	0.10	Ian Mondrow	Member correspondence regarding load factors;
	2025-07-15	1.30	Ian Mondrow	Review technical conference related correspondence; review and consider notes from D. Madsen regarding potential clarification inquiries;
IE-PREP	2025-07-16	0.50	Ian Mondrow	Note to D. Madsen and IGUA regarding assessment on filing of evidence;
TC-PREP	2025-07-16	0.20	Ian Mondrow	Monitoring of technical conference materials/related e-mail;
IE-PREP	2025-07-17	2.90	Ian Mondrow	Continue review of materials; correspondence with IGUA & D. Madsen regarding issues for discussion;
	2025-07-18	1.90	Ian Mondrow	Conference with IGUA & D. Madsen regarding need to file IGUA evidence and next steps; note to OEB Staff & EGI and letter for filing advising of no intention to file evidence;
	2025-07-22	0.50	Ian Mondrow	Review technical conference related correspondence (including P. Probe motion and transcript regarding Rate 25 discontinuation) and note to D. Francis for feedback;
TC-PREP	2025-07-24	0.10	Ian Mondrow	Member update for Gassentials;

**Total Fees for Professional Services**

**SUMMARY OF FEES**

<b>TK Name</b>	<b>Hours</b>
Mondrow, Ian	10.00
<b>Total</b>	<b>10.00</b>

September 30, 2025  
 INVOICE: 20580157

**Industrial Gas Users Association**  
**Our Matter: T1037627**  
**IGUA-ON-EGI-12, Phase 3: EGI Rebasing (EB-2025-0064)**

**PROFESSIONAL SERVICES**

SC-PREP

Date	Hours	Timekeeper	Description
2025-08-05	0.20	Ian Mondrow	Review P.O. regarding settlement conference and confidentiality decision and diarize dates;
2025-08-05	0.50	Ian Mondrow	Correspondence with D. Madsen with proposed work plan and schedule to prepare for Settlement Conference;
2025-08-22	0.10	Ian Mondrow	Retrieve TC UT responses for review and check proceeding status;
2025-08-28	0.40	Ian Mondrow	Review recent EGI updated UTs filing and correspondence with D. Madsen with workplan in preparation for Settlement Conference;
2025-08-31	1.10	Ian Mondrow	Review UT responses and commence preparation for initial settlement discussions;

**Total Fees for Professional Services**

**SUMMARY OF FEES**

TK Name	Hours
Mondrow, Ian	2.30
<b>Total</b>	<b>2.30</b>

**DISBURSEMENTS**

**Taxable Costs**

2025-08-09	Travel Expenses: Parking & Tolls (Out-of-Town) VENDOR: Mondrow, Ian INVOICE#: 7685035809222103 DATE: 09/22/2025 - Mondrow, Ian, Parking, Attendance to EGI Phase 3 Settlement Conference, 08/09/25	\$21.24
	<b>Total Taxable Disbursements</b>	<b><u>\$21.24</u></b>

October 31, 2025  
 INVOICE: 20600597

**Industrial Gas Users Association**  
**Our Matter: T1037627**  
**IGUA-ON-EGI-12, Phase 3: EGI Rebasing (EB-2025-0064)**

**PROFESSIONAL SERVICES**

	<b>Date</b>	<b>Hours</b>	<b>Timekeeper</b>	<b>Description</b>
	2025-09-01	1.70	Ian Mondrow	Continue review of materials and preparation for initial settlement discussions;
	2025-09-02	1.00	Ian Mondrow	Continue review of material and preparation for initial settlement discussions;
	2025-09-04	2.50	Ian Mondrow	Meeting with N. Sebaa & D. Madsen to review issues and prepare for settlement discussions; summary note to IGUA on positions developed for further consideration;
SC-PREP	2025-09-05	1.10	Ian Mondrow	Review correspondence from D. Madsen on Panhandle cost allocation issues; correspondence with IGUA regarding settlement process and expectations; discussion with M. Rubenstein regarding issues and potential approaches;
	2025-09-07	7.00	Ian Mondrow	Contniue review of materials and preparation for settlement discussions; continued discussion with IGUA & D. Madsen to review issues and IGUA interests;
SC-ATT	2025-09-08	8.20	Ian Mondrow	Attend settlement conference;
SC-PREP	2025-09-08	2.60	Ian Mondrow	Continue review of materials and preparations for resumption of settlement discussions;
SC-ATT	2025-09-09	8.10	Ian Mondrow	Attend settlement conference;
	2025-09-10	2.00	Ian Mondrow	Review correspondence regarding scheduling further settlement conference discussions and repsonses from EGI to information inquiries; full update note to IGUA on status of, and issues arising in, settlement discussions;
	2025-09-12	0.10	Ian Mondrow	Review settlement resumption scheduling correspondence and diarize proposed dates;
	2025-09-22	0.20	Ian Mondrow	Review e-mail from K. Rosenberg regarding resumption of settlement discussions and diarize details;
	2025-09-25	0.90	Ian Mondrow	Correspondence with M. Rubenstein regarding settlement issues for discussion; review EGI information request responses in preparation for resumption of settlement discussions;
SC-PREP	2025-09-26	3.90	Ian Mondrow	Continue reivew of materials (including settlement question responses provided) and preparation for resumption of settlement discussions; communication with other intervenors on various topics for discussion;
	2025-09-27	1.00	Ian Mondrow	Review recent data from EGI; correspondence with D. Madsen regarding data required to expand analysis of

October 31, 2025  
 INVOICE: 20600597

SC-PREP	2025-09-28	3.40	Ian Mondrow	impact on IGUA members to incorporate additional harmonization alternative; drafting potential request for additional data and share with M. Rubenstein and L. Gluck for comment;
	2025-09-29	5.90	Ian Mondrow	Continue review of materials and preparation for resumption of settlement discussions;
SC-ATT	2025-09-30	7.60	Ian Mondrow	Continue review of materials, including correspondence with IGUA and intervenor representatives, in preparation for resumption of settlement discussions;
				Continue review of materials in preparation for, and attend, resumed settlement discussions; update to client;

**Total Fees for Professional Services**

**SUMMARY OF FEES**

TK Name	Hours
Mondrow, Ian	57.20
<b>Total</b>	<b>57.20</b>

**DISBURSEMENTS**

**Taxable Costs**

2025-09-09	Travel Expenses: Parking & Tolls (Out-of-Town) VENDOR: Mondrow, Ian INVOICE#: 7685035809222103 DATE: 09/22/2025 - Mondrow, Ian, Parking, Attendance to EGI Phase 3 Settlement Conference, 09/09/25	\$21.24
	<b>Total Taxable Disbursements</b>	<b><u>\$21.24</u></b>

November 30, 2025  
 INVOICE: 20623534

**Industrial Gas Users Association**  
**Our Matter: T1037627**  
**IGUA-ON-EGI-12, Phase 3: EGI Rebasing (EB-2025-0064)**

**PROFESSIONAL SERVICES**

	<b>Date</b>	<b>Hours</b>	<b>Timekeeper</b>	<b>Description</b>
SC-PREP	2025-10-01	4.70	Ian Mondrow	Continue review of material, and preparation for Settlement Discussion resumption;
	2025-10-02	2.10	Ian Mondrow	Review intervenor correspondence; Continue preparations for resumption of Settlement Discussions;
SC-ATT	2025-10-03	6.90	Ian Mondrow	Attend resumed Settlement Discussions;
	2025-10-04	2.90	Ian Mondrow	Redo rate impact analysis arising from Settlement Options Discussions, and reporting note to IGUA to confirm instructions;
SC-PREP	2025-10-05	1.60	Ian Mondrow	Review and revisions to update and advice note to IGUA, and send with proposed settlement positions; Further correspondence with IGUA regarding briefing note and proposed settlement position;
	2025-10-06	2.20	Ian Mondrow	Correspondence with IGUA regarding instructions; Conference with IGUA to discuss and confirm path forward;
	2025-10-06	0.40	Ian Mondrow	Correspondence with intervenors regarding settlement proposal on Panhandle;
SC-ATT	2025-10-07	5.90	Ian Mondrow	Correspondence with M. Rubenstein regarding IGUA position on settlement; Review materials and join reconvened Settlement Discussions;
SC-PREP	2025-10-08	0.90	Ian Mondrow	Settlement Discussions and related intervenor correspondence;
	2025-10-09	2.80	Ian Mondrow	Review settlement related intervenor correspondence;
	2025-10-09	1.70	Ian Mondrow	Review additional information responses from EGI and redo IGUA rate impact analysis with updated data;
SC-ATT	2025-10-10	5.70	Ian Mondrow	Continued Settlement Discussions;
	2025-10-11	0.20	Ian Mondrow	Review correspondence from K. Rosenberg to OEB Staff regarding Settlement Discussions status and extension request;
SC-PREP	2025-10-14	3.10	Ian Mondrow	Review additional Settlement Conference information responses from EGI; Review feedback correspondence from IGUA; Update to IGUA Ontario Caucus;
	2025-10-15	1.80	Ian Mondrow	Continue review of materials in preparation for resumption of Settlement Discussions;
	2025-10-16	1.60	Ian Mondrow	Continue review of material in preparation for resumption of Settlement Discussions;

November 30, 2025  
 INVOICE: 20623534

SC-ATT	2025-10-17	5.10	Ian Mondrow	Attend reconvened Settlement Discussions;
	2025-10-19	1.10	Ian Mondrow	Review additional settlement information responses and intervenor e-mail; Note to D. Francis regarding load balancing issues for further discussion;
SC-PREP	2025-10-20	3.90	Ian Mondrow	Review intervenor correspondence regarding load balancing issues; Review EGI filings regarding rates and services (including load balancing) harmonization in preparation for further Settlement Discussions;
	2025-10-21	0.70	Ian Mondrow	Review intervenor correspondence regarding load balancing issues in preparation for discussion with EGI; Review additional settlement information responses provided;
SC-ATT	2025-10-22	2.70	Ian Mondrow	Small group (load balancing) settlement meeting with EGI; Post-meeting discussion with interested intervenors;
SC-PREP	2025-10-23	3.10	Ian Mondrow	Continue reievw of materials and preparation for resumption of Settlement Discussions;
SC-ATT	2025-10-24	5.20	Ian Mondrow	Continue review of materials in preparation for, and attend, continued Settlement Discussions;
SC-PREP	2025-10-27	3.40	Ian Mondrow	Continue review of materials and preparation for resumption of Settlement Discussions;
SC-ATT	2025-10-31	4.90	Ian Mondrow	Participate in reconvened Settlement Discussions;

**Total Fees for Professional Services**

**SUMMARY OF FEES**

<b>TK Name</b>	<b>Hours</b>
Mondrow, Ian	74.60
<b>Total</b>	<b>74.60</b>

December 23, 2025  
 INVOICE: 20643600

**Industrial Gas Users Association**  
**Our Matter: T1037627**  
**IGUA-ON-EGI-12, Phase 3: EGI Rebasing (EB-2025-0064)**

**PROFESSIONAL SERVICES**

	<b>Date</b>	<b>Hours</b>	<b>Timekeeper</b>	<b>Description</b>
SC-PREP	2025-11-03	0.30	Ian Mondrow	Review settlement related correspondence including draft update letter for OEB and K. Rosenberg update note to OEB Staff; Update note to client group;
	2025-11-05	0.50	Ian Mondrow	Update to IGUA BOD on issues in, and status of, proceeding;
	2025-11-05	0.60	Ian Mondrow	Review materials in preparation for scheduled small group Settlement (information) Discussion;
SC-ATT	2025-11-06	4.60	Ian Mondrow	Review materials for, and participate in, balancing working group settlement meeting;
	2025-11-13	5.80	Ian Mondrow	Review recent correspondence and materials in preparation for, and attend, resumption of Settlement Discussions;
SC-PREP	2025-11-14	7.10	Ian Mondrow	Prepare for and attend continued Settlement Discussions;
	2025-11-15	0.80	Ian Mondrow	Review settlement related correspondence; Update working IGUA member rate class impact chart with corrected information from EGI;
SC-ATT	2025-11-17	0.80	Ian Mondrow	Attend reconvened Settlement Discussions;
	2025-11-18	6.30	Ian Mondrow	Attend continuing Settlement Discussions; Update to IGUA;
SC-PREP	2025-11-19	0.10	Ian Mondrow	Review D. Stevens' proposed update letter to OEB regarding settlement progress;
	2025-11-27	0.20	Ian Mondrow	Review EGI and intervenor correspondence regarding next steps towards finalizing settlement;
	2025-11-29	0.20	Ian Mondrow	Review settlement related correspondence;

**Total Fees for Professional Services**

**SUMMARY OF FEES**

<b>TK Name</b>	<b>Hours</b>
Mondrow, Ian	27.30
<b>Total</b>	<b>27.30</b>

**Industrial Gas Users Association**  
**Our Matter: T1037627**  
**IGUA-ON-EGI-12, Phase 3: EGI Rebasing (EB-2025-0064)**

**PROFESSIONAL SERVICES**

	Date	Hours	Timekeeper	Description
SC-PREP	2025-12-01	1.30	Ian Mondrow	Review and consider mitigation package from EGI, and intervenor correspondence regarding position on mitigation proposal;
	2025-12-02	0.40	Ian Mondrow	Review additional information responses from EGI regarding mitigation proposal, and correspondence regarding mitigation issue (small group) meeting;
SC-ATT	2025-12-03	2.00	Ian Mondrow	Small group meetings regarding contract rate impact/mitigation concerns;
SC-PREP	2025-12-04	0.20	Ian Mondrow	Review note to EGI regarding contract rate mitigation plan comments and suggest addition;
SC-ATT	2025-12-05	1.40	Ian Mondrow	Intervenor Settlement related correspondence; Meeting with EGI and small group regarding rate mitigation for contract customers;
SP-PREP	2025-12-08	0.80	Ian Mondrow	Review draft Settlement Agreement package from D. Stevens and note to intervenors from M. Rubenstein regarding co-ordinating review;
SC-ATT	2025-12-09	2.30	Ian Mondrow	Participate in small group (regarding UBS) continuing Settlement discussion;
	2025-12-10	0.30	Ian Mondrow	Update to IGUA regarding Settlement status and next steps;
	2025-12-11	0.30	Ian Mondrow	Review and comment on revised member update;
	2025-12-13	1.50	Ian Mondrow	Commence detailed review of draft Settlement Proposal and associated intervenor correspondence;
	2025-12-14	3.10	Ian Mondrow	Conclude detailed review and comment on draft Settlement Agreement;
	2025-12-14	1.20	Ian Mondrow	Further review of Settlement Proposal against previous for version control assurance;
SP-PREP	2025-12-15	1.70	Ian Mondrow	Review other intervenor comments on draft Settlement Agreement; Review package of ADR information responses revised for filing with Settlement Proposal;
	2025-12-16	2.40	Ian Mondrow	Review all updated Settlement related documents provided by EGI, and provide comments for review by intervenors;
	2025-12-17	0.60	Ian Mondrow	Review intervenor correspondence/comments on Settlement Proposal and DRO materials package;
	2025-12-18	1.10	Ian Mondrow	Review revised Settlement filing package and provide additional comments;

January 22, 2026  
INVOICE: 20671329

**Total Fees for Professional Services**

**SUMMARY OF FEES**

<b>TK Name</b>		<b>Hours</b>
Mondrow, Ian		20.60
	<b>Total</b>	20.60

February 28, 2026  
 INVOICE: 20687695

**Industrial Gas Users Association**  
**Our Matter: T1037627**  
**IGUA24-ON-EGI-12, Phase 3: EGI Rebasing (EB-2025-0064)**

**PROFESSIONAL SERVICES**

<b>Date</b>	<b>Hours</b>	<b>Timekeeper</b>	<b>Description</b>
2026-01-07	1.30	Ian Mondrow	Briefing note for IGUA members on Settlement Proposal as filed;
2026-01-08	0.40	Ian Mondrow	Review and revise redrafted article for member update;
2026-01-08	0.60	Ian Mondrow	Review EGI proposed wording for outstanding UBS issue and provide comments to Intervenor working group;
2026-01-09	0.50	Ian Mondrow	Intervenor correspondence regarding resolution of UBS issue;
2026-01-12	0.40	Ian Mondrow	Preparation for report to IGUA Caucus;
2026-01-13	2.50	Ian Mondrow	Review settlement information responses package and update IGUA member rate impact table; Report to IGUA Ontario Caucus;
2026-01-13	2.90	Ian Mondrow	UBS working group correspondence and discussions regarding wording for potential resolution of the issue;
2026-01-14	1.70	Ian Mondrow	Further correspondence and work to resolve Intervenor comments on proposed UBS language;
2026-01-15	1.20	Ian Mondrow	Continued work/correspondence towards settlement of UBS topic;
2026-01-16	0.40	Ian Mondrow	Review draft Amended Settlement Proposal from EGI and circulate comments to Intervenor group;
2026-01-18	0.30	Ian Mondrow	Review Intervenor comments on draft Amended Settlement Proposal;
2026-01-19	0.70	Ian Mondrow	Review responses regarding draft Amended Settlement Proposal and follow-up note to parties who have not yet responded; Review additional responses and respond to EGI with proposed revisions for resolution;
2026-01-20	0.20	Ian Mondrow	Update to IGUA on UBS settlement and filing of Amended Settlement Proposal;

**Total Fees for Professional Services**

SP-PREP

February 28, 2026  
INVOICE: 20687695

**SUMMARY OF FEES**

<b>TK Name</b>		<b>Hours</b>
Mondrow, Ian		13.10
	<b>Total</b>	<b>13.10</b>

March 13, 2026  
 INVOICE: 20697643

**Industrial Gas Users Association**  
**Our Matter: T1037627**  
**IGUA24-ON-EGI-12, Phase 3: EGI Rebasing (EB-2025-0064)**

**PROFESSIONAL SERVICES**

	<b>Date</b>	<b>Hours</b>	<b>Timekeeper</b>	<b>Description</b>
RRA	2026-02-02	0.40	Ian Mondrow	Review ED letter regarding evidence proposal (energy cost comparison); Review EGI response;
	2026-02-03	0.20	Ian Mondrow	Review Pollution Probe letter regarding ED evidence proposal on energy comparison information and status of referenced Pollution Probe "motion";
RPD	2026-02-06	0.20	Ian Mondrow	Review P.O. 4 and attached Hearing Panel questions regarding Settlement Proposal and diarize dates;
SP-PREP	2026-02-10	0.80	Ian Mondrow	Review correspondence regarding EGI proposed response to OEB's Settlement Proposal questions;
	2026-02-11	0.20	Ian Mondrow	Review updated EGI response to OEB questions on Settlement Proposal for changes in response to comments; Reviewing as filed transmittal letter;
	2026-02-16	0.90	Ian Mondrow	Review EGI settlement presentation materials and provide brief comment to EGI for presentation consideration; Update note with materials to IGUA;
SP-PRES	2026-02-17	1.60	Ian Mondrow	Attend Settlement Proposal presentation hearing;

**Total Fees for Professional Services**

**SUMMARY OF FEES**

<b>TK Name</b>	<b>Hours</b>
Mondrow, Ian	4.3
<b>Total</b>	<b>4.3</b>

IGUA: EB-2025-0064	Invoice: 20408209	Invoice:20440859	Invoice: 20466208	Invoice: 20481141	Invoice: 20501752	Invoice: 20518875	Invoice: 20539419	Invoice: 20558739	Invoice: 20580157	Invoice: 2060
RRA	0.9		1.1	1.8		0.6	1.1			
IR-PREP							2.5			
IR-REV								0.6		
TC-PREP								4.1		
TC-ATT										
TC-FLWUP										
IL-SUB				1.6	0.2					
IL-CONF				1.6						
CONF-REQ										
CONF-SUB										
MOT-MAT										
MOT-SUB										
MOT-ATT										
RPD				0.2		0.4				
IE-PREP								5.3		
IE-IRR										
WIT-PREP										
SC-PREP		0.3				3.7	0.2		2.3	
SC-ATT										
SP-PREP										
SP-PRES										
SUB										
OH-PREP										
OH-ATT										
O-SUB										
ATT-O-SUB										
DEC										
RO-REV										
RO-SUB										
OTH-ATT										
<b>Total</b>	<b>0.9</b>	<b>0.3</b>	<b>1.1</b>	<b>5.2</b>	<b>0.2</b>	<b>4.7</b>	<b>3.8</b>	<b>10</b>	<b>2.3</b>	

Yonge Eglinton Centre  
AUTOMATED PARKING SYSTEM  
\*\*\*

-----  
RECEIPT  
-----

CAR: Yonge & Eglinton Ctr DEVICE: Paystation 3  
SHORT TERM 091320 PAID: 08/09/25 05:25P

ENTRY: 08/09/25 09:14A EXIT: 08/09/25 05:25P

PARKING DURATION: 000 08:11

CHARGED DURATION: 000 08:11

TERM: 08/09/25 05:25P

PAID: \$24.00 NET \$21.24

V.A.T. 13% : \$2.76

CREDIT CARD \$24.00  
-----

THANK YOU. HAVE A NICE DAY!

DO NOT ALLOW EXIT

*EG1 Phase 3*

*Settlement*

*T1037627*

Yonge Eglinton Centre  
AUTOMATED PARKING SYSTEM  
\*\*\*

RECEIPT

CAR Yonge & Eglinton Ctr DEVICE: Paystation 3  
SHORT TERM 091466 PAID: 09/09/25 05:44P  
ENTRY: 09/09/25 09:02A EXIT: 09/09/25 05:44P  
PARKING DURATION: 000 08:42  
CHARGED DURATION: 000 08:42  
TERM: 09/09/25 05:44P  
PAID: \$24.00 NET \$21.24  
V.A.T. 13% : \$2.76  
CREDIT CARD \$24.00

THANK YOU. HAVE A NICE DAY!

DO NOT ALLOW EXIT

*EGI Phase 3*

*Settlement*

*T1037627*

## Dustin Madsen

<b>CASE</b> EB-2025-0064 - Phase 1: Rates: Distribution: Enbridge Gas Inc.	<b>COST CLAIM</b> EB-2025-0064 : 1 : Kelly Avalos	<b>INTERVENOR NAME</b> Avalos, Kelly; +1 (416) 862-4405 kelly.avalos@gowlingwlg.com	<b>PARTICIPANT CLAIM STATUS</b> Submitted
<b>FILING PARTICIPANT</b>	<b>NEW PARTICIPANT</b> Yes	<b>NON-FILING PARTICIPANT F. NAME</b> Dustin	<b>NON-FILING PARTICIPANT L. NAME</b> Madsen
<b>SERVICE PROVIDER TYPE*</b> Consultant	<b>YEAR CALLED TO BAR*</b>	<b>COMPLETED YEARS PRACTICING/YEARS OF RELEVANT EXPERIENCE*</b> 22	<b>HOURLY RATE</b> 359
<b>HST RATE CHARGED*</b> 13.00	<b>CV STATUS (FOR CONSULTANT/ANALYST)</b> CV Attached	<b>LAST CV DATE</b> May 09, 2026	<b>OVERRIDE HOURLY RATE</b> No
<b>HST NUMBER</b> 89659 3323 RT0001	<b>HEARINGS</b> Yes	<b>CONSULTATIONS</b> No	<b>DISBURSEMENTS</b> No

---

### HEARINGS

<b>Hearings Hours</b>	<b>Hearings Subtotal (\$)</b>	<b>Hearings Total Tax (\$)</b>	<b>Hearings Total (\$)</b>
160.30	57,547.70	7,481.20	65,028.90

<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	88.45	359	31,753.55	13.00	4,127.96	35,881.51
Preparation of Interrogatories	27.70	359	9,944.30	13.00	1,292.76	11,237.06
Review Interrogatory Responses		359		13.00		
Technical Conference Preparation		359		13.00		
Technical Conference Attendance		359		13.00		
Technical Conference Follow-up		359		13.00		
<b>Subtotal of DISCOVERY</b>	<b>116.15</b>		<b>41,697.85</b>		<b>5,420.72</b>	<b>47,118.57</b>
<b>PROCEDURAL</b>						
Preparation of Issues List Submission		359		13.00		
Attendance at Issues List Conference		359		13.00		
Preparation for a Confidentiality Request		359		13.00		
Prepare Submissions on Confidentiality		359		13.00		
Preparation of Motion(s) Materials		359		13.00		
Prepare Submissions on the Motion(s)		359		13.00		
Attendance at Hearing on Motion(s)		359		13.00		
Review Procedural Documents		359		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>
<b>Subtotal of PROCEDURAL</b>	<b>0.00</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
<b>INTERVENOR EVIDENCE</b>						
Preparation of Intervenor Evidence		359		13.00		
Interrogatory Responses		359		13.00		
Preparation of Witness(es) for Attendance at Hearing		359		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	44.15	359	15,849.85	13.00	2,060.48	17,910.33
Attendance at Settlement Conference		359		13.00		
Preparation of Settlement Proposal		359		13.00		
Attendance at Presentation to Panel		359		13.00		
<b>Subtotal of SETTLEMENT CONFERENCE</b>	<b>44.15</b>		<b>15,849.85</b>		<b>2,060.48</b>	<b>17,910.33</b>
<b>WRITTEN ARGUMENT</b>						
Written Submissions		359		13.00		
<b>Subtotal of WRITTEN ARGUMENT</b>	<b>0.00</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
<b>ORAL ARGUMENT</b>						
Preparation for Oral Hearing		359		13.00		
Attendance at Oral Hearing		359		13.00		
Oral Submissions		359		13.00		
Attendance at Oral Submissions		359		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		359		13.00		
Review Rate/Accounting Order		359		13.00		
Prepare Submission on Rate Order		359		13.00		
<b>Subtotal of DECISION</b>	<b>0.00</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
<b>OTHER</b>						
Other Attendance (e.g., Intervenor Conferences)		359		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>160.30</b>		<b>57,547.70</b>		<b>7,481.20</b>	<b>65,028.90</b>

## Attachments

<u>Attachment</u>	<u>Document Type</u>	<u>Import Message</u>
IGUA_EB-2025-0064_D.Madsen Time Dockets_20260508.pdf	Time Docket and Invoice	
IGUA_EB-2025-0064_D.Madsen Excel Working Spreadsheet_20260508.pdf	Other	An Excel working spreadsheet summarizing by invoice the hours allocated to various activity categories and the totals input into the Board's cost claim template.
IGUA_EB-2025-0064_D.Madsen CV_20260508.pdf	CV	

---

**Hearings, Consultations, Disbursements Attachments**

<u>Attachment</u>	<u>Document Type</u>	<u>Claim Type</u>	<u>Import Message</u>
IGUA_EB-2025-0064_D.Madsen Time Dockets_20260508.pdf	Time Docket and Invoice	Hearings	
IGUA_EB-2025-0064_D.Madsen Excel Working Spreadsheet_20260508.pdf	Other	Hearings	An Excel working spreadsheet summarizing by invoice the hours allocated to various activity categories and the totals input into the Board's cost claim template.
IGUA_EB-2025-0064_D.Madsen CV_20260508.pdf	CV	Hearings	

**Time and Charges of Dustin Madsen**

**Project:**

**Enbridge rebasing 2024-2028 - Phase 3**

<b>Date</b>	<b>Time</b>	<b>Description of Activity</b>	<b>Category</b>	<b>Activity</b>
24-05-2025	6.00	Review email from I. Mondrow re: IGUA retainer and Phase 3 work. Perform high level review of Phase 3 filing and related materials. Prepare high level issues list of key concerns for IGUA for retainer.	Discovery	Read and research application
25-05-2025	2.30	Continue preliminary review of filed materials in preparation for discovery.	Discovery	Read and research application
29-05-2025	7.25	Respond to email from I. Mondrow re: retainer. Begin detailed review of filed application materials and preparing notes for interrogatories.	Discovery	Read and research application
30-05-2025	9.95	Continue review of application materials and preparing notes for interrogatories.	Discovery	Preparation of Interrogatories
31-05-2025	9.50	Continue review of application materials and preparing notes for interrogatories.	Discovery	Preparation of Interrogatories
<b>Total</b>	<b>35.00</b>			

**Time and Charges of Dustin Madsen**

**Project:**

**Enbridge rebasing 2024-2028 - Phase 3**

<b>Date</b>	<b>Time</b>	<b>Description of Activity</b>	<b>Category</b>	<b>Activity</b>
02-06-2025	7.80	Continue work reviewing application and preparing lrs.	Discovery	Read and research application
03-06-2025	6.65	Continue work reviewing application and preparing lrs.	Discovery	Read and research application
04-06-2025	8.25	Continue work reviewing application and preparing lrs. Send first draft of questions to I. Mondrow.	Discovery	Preparation of Interrogatories
25-06-2025	6.35	Review IGUA member gas consumption data and prepare preliminary analysis of impacts based on One Rate Zone. Summarize notes re: key issues for discussion with N. Sebaa and I. Mondrow.	Discovery	Read and research application
26-06-2025	3.00	Review IGUA member gas consumption data and prepare preliminary analysis of impacts based on One Rate Zone. Summarize notes re: key issues for discussion with N. Sebaa and I. Mondrow.	Discovery	Read and research application
Total	32.05			

**Time and Charges of Dustin Madsen**

**Project:**

**Enbridge rebasing 2024-2028 - Phase 3**

<b>Date</b>	<b>Time</b>	<b>Description of Activity</b>	<b>Category</b>	<b>Activity</b>
17-07-2025	2.40	Prepare for call with IGUA and I. Mondrow re: next steps.	Discovery	Read and research application
18-07-2025	1.65	Prepare for and attend call with IGUA and I. Mondrow.	Discovery	Read and research application
24-08-2025	7.15	Work on preparing report for IGUA.	Discovery	Read and research application
25-08-2025	7.00	Continue work on report and review summary notes of key areas from previous review of filing.	Discovery	Read and research application
26-08-2025	6.90	Continue work on report and review summary notes of key areas from previous review of filing.	Discovery	Read and research application
27-08-2025	7.25	Continue work on report and review summary notes of key areas from previous review of filing.	Discovery	Read and research application
29-08-2025	6.95	Continue work on report and preparation of schedules supporting analysis.	Discovery	Read and research application
30-08-2025	6.00	Continue work on report and preparation of schedules supporting analysis.	Discovery	Read and research application
31-08-2025	3.80	Continue work on report and preparation of schedules supporting analysis.	Discovery	Read and research application
<b>Total</b>	<b>49.10</b>			

**Time and Charges of Dustin Madsen**

**Project:**

**Enbridge rebasing 2024-2028 - Phase 3**

<b>Date</b>	<b>Time</b>	<b>Description of Activity</b>	<b>Category</b>	<b>Activity</b>
04-09-2025	3.75	Attend discussions with I. Mondrow re: report. Modify analysis, respond to questions, and provide additional analysis.	Settlement	Preparation for settlement conference
05-09-2025	3.15	Modify analysis, respond to questions, and provide additional analysis.	Settlement	Preparation for settlement conference
06-09-2025	2.00	Modify analysis, respond to questions, and provide additional analysis.	Settlement	Preparation for settlement conference
07-09-2025	1.95	Modify analysis, respond to questions, and provide additional analysis.	Settlement	Preparation for settlement conference
10-09-2025	3.80	Review updated settlement information and schedules from I. Mondrow. Prepare notes re: the same for follow up.	Settlement	Preparation for settlement conference
26-09-2025	4.05	Review revised schedules from EGI on three rate zones. Prepare notes re: the same. Respond to emails and send additional analysis to I. Mondrow.	Settlement	Preparation for settlement conference
27-09-2025	5.25	Continue review of revised schedules from EGI on three rate zones. Prepare notes re: the same and compare to previous analysis. Respond to emails and send additional analysis to I. Mondrow.	Settlement	Preparation for settlement conference
28-09-2025	10.45	Review revised rate information and revise summary tables for I Mondrow.	Settlement	Preparation for settlement conference
29-09-2025	6.20	Revise summary tables for I. Mondrow. Send to I. Mondrow. Attend call with I. Mondrow.	Settlement	Preparation for settlement conference
05-10-2025	3.55	Review information provided by I. Mondrow, prepare notes and respond re: the same.	Settlement	Preparation for settlement conference
<b>Total</b>	<b>44.15</b>			

<b>IGUA: EB-2025-0064</b>	Invoice: May, 2025	Invoice: June, 2025	Invoice: July - August 2025	Invoice: September - October 2025
RRA	15.55	23.8	49.1	
IR-PREP	19.45	8.25		
IR-REV				
TC-PREP				
TC-ATT				
TC-FLWUP				
IL-SUB				
IL-CONF				
CONF-REQ				
CONF-SUB				
MOT-MAT				
MOT-SUB				
MOT-ATT				
RPD				
IE-PREP				
IE-IRR				
WIT-PREP				
SC-PREP				44.15
SC-ATT				
SP-PREP				
SP-PRES				
SUB				
OH-PREP				
OH-ATT				
O-SUB				
ATT-O-SUB				
DEC				
RO-REV				
RO-SUB				
OTH-ATT				
<b>Total</b>	<b>35</b>	<b>32.05</b>	<b>49.1</b>	<b>44.15</b>

**WORK EXPERIENCE**

**Accounting, Finance, Tax and Regulatory Consultant** January 2016 – Present  
Emrydia Consulting Corporation (owner)

- Preparation of evidence and expert testimony both written and oral on a variety of areas, including cost-of-service, revenue requirement, income tax, valuation, depreciation, and cost of capital. Some examples of testimony and studies include those pertaining to the following matters:
  - All forms of regulation including formula-rates, performance-based regulation, multi-year rate plans, and historical test year regulation.
  - Cost-of-service, revenue allocation and rate design matters.
  - Comprehensive revenue requirement matters.
  - Cost of capital, depreciation, accounting, income tax, revenue decoupling, business combinations, deferral accounts, corporate cost allocation, general cost allocation, and prudence of capital cost matters.
  - Business and succession plans.
- Completion of business valuations, including the determination of both fair market value and replacement cost new less depreciation, as well as other valuations for utilities.
- Provided advice on numerous matters including business issues, hedging, and other specific matters.

**Business Valuation and Accounting/Regulatory Risk Consultant** Nov 2015 – January 2016  
Berkshire Hathaway Energy Canada

- Advised senior management at Berkshire Hathaway Energy Canada on potential acquisition risks and rewards.
- Evaluated all financial, treasury, regulatory, operational, and legal elements of potential acquisitions and coordinate with other senior team members to develop a go/no-go proposal for each potential acquisition.
- Constructed and maintained a business valuation model to support calculations of the enterprise value, including development of assumptions around levered/unlevered discount rates, cash flows, terminal values and certain tax assumptions depending upon the ultimate structure of the transaction.

**Regulatory Specialist (Consultant)** November 2012 – July 2015  
AltaLink L.P.

- Drafted or coordinated the drafting of AltaLink's 2012/2013 Deferral Account Application and 2015/2016 General Tarriff Application (GTA), including responses to information requests, updates to the applications and other matters as required.
- Assisted AltaLink, working in conjunction with other Alberta utilities, in the drafting of the 2013 GCOC R&V application and the Utility Asset Disposition (UAD) Appeal. This work included detailed research and analysis into generic cost of capital and UAD matters.
- Actively engaged in the Alberta Utilities Commission (AUC) proceeding to assess the AltaLink sale, including responses to information requests and responding to due diligence questions from the sale itself.
- Prepared AltaLink's 2011, 2012, 2013 and 2014 Reports on Operations and Finances in compliance with AUC Rule 005.
- Assisted in the coordination of the 2013/2014 GTA oral hearing, including undertakings, preparation of cross-examination questions and monitoring of oral testimony.

## **DUSTIN MADSEN CA, CPA, CPA (IL, USA), CDP, CRRA**

Tel: 403-869-9294 / 725-500-0255 / E-mail: [dustin@emrydia.com](mailto:dustin@emrydia.com)

- Prepared the public and confidential rebuttal evidence, responses to additional information requests, and argument/reply argument for the 2013/2014 GTA.
- Acted as AltaLink's lead representative on a variety of key applications filed by other Alberta Utilities, including performance-based regulation applications, generic cost of capital, capital tracker applications, GTAs, Deferral Account Applications, and the Alberta Electric System Operator's Tariff Application.
- Automated the majority of the Report on Operations model and improved the documentation related to the process, thereby reducing the time required to update the Report on Operations to a matter of a couple weeks rather than a couple months.
- Automated and refined the Hearing Cost and Legal Cost process, including filing of costs with the AUC, reconciliation of costs for accounting purposes, and installation of an improved internal information system for gathering and reporting.
- Continued monitoring of other proceedings and performed all other duties as required by the Vice President, Regulatory Rates and Tariffs.

### **Manager, Financial Reporting (Contract)**

April 2012 – October 2012

AltaLink L.P.

- Managed the Financial Reporting group, and performed all duties as required of the Manager, Financial Reporting and any other duties as required.
- Coordinated the implementation of BPC to assist with the consolidation of financial results in SAP.
- Provided technical IFRS input for a variety of projects and Canadian Electricity Association matters.

### **Consultant, Corporate Finance and Tax**

February 2012 – April 2012

Enerflex Ltd.

- Assisted with pre-implementation planning for IFRS 9 through 13.
- Reviewed the hedging policy in place at Enerflex to assess ongoing effectiveness and provided feedback on a new treasury management system.
- Reviewed annual financial statements, Management's Discussion and Analysis and the AIF, and provided feedback for changes and improvements to the first quarter financial statements.
- Performed a review of existing accounting policies including embedded derivative review of major contracts, lessee and lessor accounting, segmented reporting, borrowing costs, stock options and more.

### **Manager, Forecasts and Budgets**

January 2010 – November 2011

### **IFRS Project Manager/Sponsor**

February 2007 – December 2010

### **Senior Financial Accountant, Financial Reporting**

February 2007 – March 2010

FortisAlberta Inc.

- Prepared/reviewed monthly, quarterly and annual forecasts and all associated financial analysis for the CFO in comparison to actuals.
- Review of regulatory filings and annual regulatory financial statements submitted to the Alberta Utilities Commission.
- Preparation/review of annual Business Plan for approval by Board of Directors.
- Improvement of monthly and daily treasury forecasts and involvement in debt issuances and responses to due diligence requests.
- Management and review of the monthly tax calculation and development of various tax planning strategies from both a regulatory and financial reporting perspective.

## **DUSTIN MADSEN CA, CPA, CPA (IL, USA), CDP, CRRA**

Tel: 403-869-9294 / 725-500-0255 / E-mail: [dustin@emrydia.com](mailto:dustin@emrydia.com)

- Assisted in the review of all corporate tax processes and calculation of tax provisions, as well as, design of complex tax planning strategies.
- Responsible for the planning and oversight of the conversion to International Financial Reporting Standards including the review of all policy papers, issues lists, system conversion issues etc.
- Responsible for financial reporting, including the preparation and review of financial statements in accordance with Canadian generally accepted accounting principles, the preparation and review of the MD&A, preparation of the monthly management report, and preparation and review of accounting research and policies.
- Involved in the design, implementation and ongoing improvements of various accounting processes and internal controls within financial reporting, accounts payable, capital assets, inventory, general accounting, treasury, taxation and payroll.
- Provided IFRS transition course for all Finance staff at FortisAlberta.
- Demonstrated effective time management, organization, supervisory and problem solving/analytical skills.

**Vice Chair, CEA`s Finance and Accounting Subcommittee** May 2011 – December 2011  
**Member** May 2007 – December 2011

Canadian Electrical Association

- Attended all bi-annual meetings as an active participant involved in presentations at the meetings, organized special purpose conference calls, prepared response letters to both the IASB and AcSB on a variety of topics, and assisted in the special subcommittee on Rate Regulated Accounting.
- Assisted the Chair in the preparation of meeting content, arranging speakers and guest attendees, and other duties as requested.

**IFRS Classroom Facilitator** June 2009 – November 2011  
IASeminars

- Classroom facilitator for IASeminars focusing on IFRS accounting within the Utilities and Energy industries.

**Experienced Module Facilitator** January 2006 – September 2009  
CA School of Business

- Facilitated Modules 1 to 5 multiple times with class sizes between 8 and 20 students.

**Senior Auditor** September 2003 – February 2007  
Deloitte and Touche LLP

- Performed review, audit, SOX 404 and CSOX work for a variety of large multi-national clients including Petro Canada, Potash Corporation, and Superior Propane, as well as review and audit work for smaller to mid-sized for profit and not-for-profit organizations.
- Completed personal tax returns and assisted in the audit of corporate tax provisions.
- Provided audit and oil and gas accounting training to new and existing staff at Deloitte.

## **EDUCATION**

**Certified Rate of Return Analyst**  
Society of Utility and Regulatory Financial Analysts

## **DUSTIN MADSEN CA, CPA, CPA (IL, USA), CDP, CRRA**

---

Tel: 403-869-9294 / 725-500-0255 / E-mail: [dustin@emrydia.com](mailto:dustin@emrydia.com)

### **Certified Depreciation Professional**

Society of Depreciation Professionals

Serving as Vice President beginning January 1, 2025

### **Certified Public Accountant**

Illinois Board of Accountancy

### **Chartered Professional Accountant**

Chartered Professional Accountants of Alberta

### **Chartered Accountant**

Institute of Chartered Accountants of Alberta

### **Bachelor of Commerce, Major in Accounting, with Great Distinction**

University of Saskatchewan

**LIST OF MAJOR REGULATORY PROCEEDINGS BY REGULATOR**

**((Includes proceedings where testimony was filed, material submissions were prepared, or where testimony is expected to be filed))**

1. New York State Public Service Commission
  - a. New York State Electric & Gas Corporation – Electric rate application – 25-E-0375 – Revenue requirement, infrastructure, cost-of-capital, depreciation, and financial matters.
  - b. New York State Electric & Gas Corporation – Gas rate application – 25-G-0378 – Revenue requirement, infrastructure, cost-of-capital, depreciation, and financial matters.
  - c. Rochester Gas and Electric Corporation – Electric rate application – 25-E-0379 – Revenue requirement, infrastructure, cost-of-capital, depreciation, and financial matters.
  - d. Rochester Gas and Electric Corporation – Gas rate application – 25-G-0380 – Revenue requirement, infrastructure, cost-of-capital, depreciation, and financial matters.
  - e. Consolidated Edison Company of New York, Inc. – Electric rate application – 25-E-0072 – Cost of service, revenue requirement, and financial matters.
  - f. Consolidated Edison Company of New York, Inc. – Gas rate application – 25-G-0073 – Cost of service, revenue requirement, and financial matters.
  - g. Central Hudson Gas & Electric Corporation – Electric rate application – 24-E-0461 – Cost of services, revenue requirement, and other matters.
  - h. Central Hudson Gas & Electric Corporation – Gas rate application – 24-G-0462 – Cost of services, revenue requirement, and other matters.
  - i. Niagara Mohawk Power Corporation d/b/a National Grid – Electric rate cases – 24-E-0322 – Revenue requirement and cost of capital matters.
  - j. Niagara Mohawk Power Corporation d/b/a National Grid – Gas rate cases – 24-G-0323 – Revenue requirement and cost of capital matters.
2. Mississippi Public Service Commission
  - a. Mississippi Power Company – 2026 Cost of Service Study – 2026-UN-6 – Cost-of-service matters.
  - b. Atmos Energy Corporation – Application to change rates to support system integrity plan and continued modernization of infrastructure – 2025-UN-59 – Cost-of-service, revenue allocation, and rate design matters.
  - c. Mississippi Power Company – 2025 Cost of Service Study – 2025-UN-41 – Cost-of-service matters.
  - d. Entergy Mississippi, LLC – December 31, 2022 Unit Cost of Service Study – 2023-UN-142 – Cost-of-service, revenue allocation, and rate design matters.
  - e. Mississippi Power Company – 2024 Cost of Service Study – 2024-UN-21 – Cost-of-service matters.
3. North Carolina Utilities Commission
  - a. Duke Energy Carolinas, LLC and Duke Energy Progress, LLC – Joint Application to Engage in a Business Combination, Address Regulatory

Conditions and Code of Conduct, and Request Accounting Order – Docket No. E-7, Sub 1332 and 1383 – Assessment of merger benefits and costs.

4. Public Service Commission of South Carolina
  - a. Dominion Energy South Carolina, Inc. – Application for Authority to Adjust and Increase Its Retail Electric Rates and Charges – Docket No. 2025-325-E – Cost of service, revenue allocation, and rate design.
  - b. Kiawah Island Utility Company – Application for Authority to Adjust and Increase Its Retail Electric Rate Schedules, Tariffs, and Terms and Conditions – Docket No. 2025-343-WS – Cost of service, revenue allocation, rate design, and shared services.
5. Public Utilities Commission of Ohio
  - a. AES Ohio – Application to increase distribution rates for the multi-year period – 25-958-EL-AIR, 25-959-EL-AAM, 25-960-EL-ATA, 25-961-EL-RDR – Revenue requirements, rate base, operating income, cost-of-service, revenue allocation, and rate design matters.
  - b. Aqua Ohio Wastewater, Inc. and Aqua Ohio, Inc. (“Aqua” or “Utility”) – Application for Approval of Distribution Water and Wastewater rates - 25-0593-ST-AIR and 25-0594-WW-AIR – Revenue requirements, rate base, operating income, cost-of-service, revenue allocation, and rate design matters.
  - c. Ohio Power Company – Distribution Rate and Alternative Regulation Cases – 25-392-EL-AIR, 25-393-EL-ATA, and 25-394-EL-AAM – Cost-of-service, revenue allocation, and rate design matters.
  - d. First Energy Ohio – 2025 Request for Increase in rate – 24-0468-EL-AIR – Revenue requirement matters.
  - e. Dominion Energy Ohio – 2024 Alternative Rate Plan – 23-894-GA-AIR – Revenue requirement matters.
6. Arizona Corporation Commission
  - a. Tucson Electric Power Company – Application for the establishment of just and reasonable rates and charges designed to realize a reasonable rate of return on the fair value of the properties of Tucson Electric Power Company devoted to its operations throughout the State of Arizona and for related approvals – E-01933A-25-0103 – Formula-based rates issues.
  - b. Epcor Water Arizona Inc. – Application of Epcor Water Arizona Inc., San Tan Water and Wastewater Districts, for a Determination of its Water and Wastewater Utility Plant and Property, for Increases in its Rates and Charges for Water and Wastewater Utility Service and for Related Approvals – WS-01303A-24-0130 – Formula-based rates issues.
  - c. Arizona Public Service Company – Application for a Hearing to Determine the Fair Value of the Utility Property of the Company for Ratemaking Purposes, to Fix a Just and Reasonable Rate of Return Thereon, and to Approve Rate Schedules Designed to Develop Such Return – E-01345A-25-0105 – Formula-based rates issues.
  - d. UNS Gas, Inc. – Application for Establishment of Just and Reasonable Rates and Charges for Utility Service Designed to Realize a Reasonable Rate of Return on

- the Fair Value of its Property and for Certain Related Approvals – G-04204A-24-0237 – Formula-based rates issues.
- e. Global Water - Santa Cruz Water Company, Inc. – Application for Establishment of Just and Reasonable Rates and Charges for Utility Service Designed to Realize a Reasonable Rate of Return on the Fair Value of its Property and for Certain Related Approvals – W-20446A-25-0022 – Formula-based rates.
  - f. Global Water-Palo Verde Utilities Company, Inc. – Application for Establishment of Just and Reasonable Rates and Charges for Utility Service Designed to Realize a Reasonable Rate of Return on the Fair Value of its Property and for Certain Related Approvals – SW-20445A-25-0023 – Formula-based rates.
  - g. Sulphur Springs Valley Electric Cooperative – Rate Case Application – E-01575A-24-0246 – Cost-of-service and rate design matters.
  - h. Trico Electric Cooperative rate cases – E-01461A-24-0244 – Cost-of-service and rate design matters.
7. Nova Scotia Energy Board
- a. Eastward Energy – 2026 General Rate Application – Docket M12691 – Depreciation matters.
  - b. Nova Scotia Power – 2026 General Rate Application – Docket M12451 – Depreciation and revenue requirement matters.
8. Maryland Public Service Commission
- a. Potomac Electric Power Company – 2025 Rate Case – Docket No. 9820 – Revenue requirement, operating expenses, and infrastructure matters.
9. New Brunswick Energy and Utilities Board
- a. New Brunswick Power – 2026/27 OATT and Transmission Rate Application – Matter EL-004-2025 – Revenue requirement, cost-of-capital, depreciation matters, deferral account, information technology, and rate design matters.
  - b. New Brunswick Power – 2026/27 General Rate Application – Matter EL-003-2025 – Revenue requirement, cost-of-capital, depreciation matters, deferral account, information technology, and rate design matters.
  - c. New Brunswick Power - Potential Application pursuant to s. 107 of the *Electricity Act* in Relation to the Renewables Integration and Grid Security (“RIGS”) Project – Board Matter EL-02-2025 – Accounting matters
  - d. Liberty Utilities LP – Gas Cost Review and Review of Unaccounted for Gas – Matter 572/588 – Cost allocation and unaccounted for gas matters.
  - e. Liberty Utilities LP – 2024 General Rate Application – Matter 551 – Revenue requirement matters.
  - f. New Brunswick Power – 2023-2024 Class Cost Allocation Study – Matter 554 – Cost-of-service matters.
  - g. New Brunswick Power – 2024/25 and 2025/26 General Rate Application – Matter 552 – Revenue requirement, cost-of-capital, depreciation matters, deferral account, and information technology matters.
  - h. New Brunswick Power – 2023/24 General Rate Application – Matter 541 – Revenue requirement, depreciation matters, and deferral account matters.

- i. New Brunswick Power –2020/21 General Rate Application – Matter 458 – Revenue requirement, cost-of-capital, depreciation matters, and deferral account matters.
10. Ontario Energy Board
    - a. TC Energy - TC Energy / TransCanada Mainline tariff settlement negotiations – Cost classification and depreciation matters.
    - b. Enbridge Inc. – 2024 Rebasing Application Phase Three – EB-2025-0064 – Cost-of-service and rate design matters.
    - c. Enbridge Inc. – 2024 Rebasing Application Phase Two – EB-2024-0111 – Depreciation matters.
    - d. Enbridge Inc. – 2024 Rebasing Application – EB-2022-0200 – Depreciation matters.
  11. Regie De L'Energie
    - a. Énergir - Énergir – Application for approval of Gas Supply Plan and amendments to Énergir’s Conditions of Service and Tariff effective October 1, 2025 – Phase 3 – Depreciation and cost capitalization.
  12. Manitoba Public Utilities Board
    - a. Manitoba Hydro – 2023-2025 General Rate Application – Revenue requirement, depreciation, information technology, and cost-of-service matters.
  13. Northwest Territories Public Utilities Board
    - a. Naka Power (NWT) Ltd. – 2025 General Rate Application – Revenue requirement, cost-of-capital, depreciation, and cost-of-service.
    - b. Northwest Territories Power Corporation – 2024-26 General Rate Application – Revenue requirement, depreciation, rate of return, and cost-of-service matters.
    - c. Northwest Territories Power Corporation – 2024-25 Interim Rate Application – Revenue requirement and cost sharing matters.
    - d. Northland Utilities (NWT) Ltd. – 2023 General Rate Application – Revenue requirement, cost-of-capital, and cost-of-service.
    - e. Northland Utilities (NWT) Ltd. – Sale of Hay River Assets – Business valuation and cost-of-service.
    - f. Northwest Territories Power Corporation – 2022-23 General Rate Application – Revenue requirement, cost-of-capital, depreciation matters, and deferral account matters.
  14. Alberta Utilities Commission
    - a. Battle River Power Coop – Reconsideration of RCN-D Valuation – Proceeding 30555 – Business valuation.
    - b. FortisAlberta Inc. – Depreciation Study Application – Proceeding 30504 – Depreciation and net salvage matters.
    - c. ATCO Electric Ltd. – 2026-2027 General Tariff Application – Proceeding 30323 – Revenue requirement, depreciation, income tax, and related matters.
    - d. ATCO Electric and ATCO Gas – Review and Variance Application of Decision 29064-D01-2025 – Proceeding 30141 – Alternative rate plans, reopener mechanisms, cost sharing, and prudence assessments.

- e. AltaLink Management Ltd. – 2026-2027 General Tariff Application – Proceeding 29879 – Revenue requirement, depreciation, income tax, and related matters.
- f. Reconsideration of DFO payments under the ISO tariff customer contribution policy – Proceeding 29006 – Investment and cost recovery issues.
- g. FortisAlberta 2025 Annual Rates Application – Proceeding 29297 – Replacement cost new less depreciation and valuation methodologies.
- h. PBR3 Reopener Proceedings Stages 1 and 2 – Proceeding 28300 – Alternative rate plans, reopener mechanisms, cost sharing, and prudence assessments.
- i. Generic proceeding – Parameters of Third Generation Performance Based Regulation Plans – Proceeding 27388 – Alternative rate plans, capital-incentive mechanisms, Totex, and sharing mechanisms.
- j. Generic proceeding – 2023 Generic Cost of Capital – Proceeding 27084 – Cost-of-capital.
- k. Generic proceeding – Examination of distribution facility owner payments under the Independent System Operator tariff customer contribution policy – Proceeding 26061 – Cost-of-service.
- l. Generic proceeding – 2018 Generic Cost of Capital and Generic Tax Proceeding – Proceeding 22570 – Cost-of-capital and income taxes.
- m. Generic proceeding – Distributed Generation Review – Proceeding 22534 – Cost-of-service.
- n. Independent System Operator – Bulk and Regional Rate Design and Modernized DOS Rate Design Application – Proceeding 26911 – Revenue requirement and cost-of-service.
- o. Independent System Operator – 2018 ISO Tariff Application – Proceeding 22942 – Revenue requirement and cost-of-service.
- p. ATCO Electric Transmission – 2023-2025 General Tariff Application – Proceeding 27062 – Revenue requirement, deferral accounts, capital expenditures, information technology, and income taxes.
- q. ATCO Electric Transmission – 2020-2022 General Tariff Application – Proceeding 24964 – Revenue requirement, deferral accounts, capital expenditures, information technology, and income taxes.
- r. ATCO Electric Transmission – 2018-2019 General Tariff Application – Proceeding 22742 – Revenue requirement, deferral accounts, capital expenditures, information technology, and income taxes.
- s. ATCO Electric Transmission – 2015-2017 General Tariff Application – Proceeding 20272 – Revenue requirement, deferral accounts, capital expenditures, information technology, and income taxes.
- t. ATCO Electric Transmission – Disposal of 2015-2017 Transmission Deferral Accounts – Proceeding 24375 – Deferral accounts, prudence assessment, and cost and performance audits.
- u. ATCO Electric Transmission – Hanna Project Audit and Deferral Account Application – Proceeding 22393 – Deferral accounts, prudence assessment, and cost and performance audits.

## **DUSTIN MADSEN CA, CPA, CPA (IL, USA), CDP, CRRA**

Tel: 403-869-9294 / 725-500-0255 / E-mail: [dustin@emrydia.com](mailto:dustin@emrydia.com)

- v. ATCO Electric Transmission – 2013 and 2014 Transmission Deferral Account Application – Proceeding 21206 – Deferral accounts and prudence assessment.
- w. ATCO Electric Distribution and FortisAlberta Inc. – 2023 Cost-of-Service Review – Proceeding 26615 – Revenue requirement and alternative rate plans.
- x. AltaLink – 2024-2025 General Tariff Application – Proceeding 28174 – Revenue requirement, deferral accounts, capital expenditures, information technology, and income taxes.
- y. AltaLink – 2022-2023 General Tariff Application – Proceeding 26509 – Revenue requirement, deferral accounts, depreciation, capital expenditures, information technology, and income taxes.
- z. AltaLink – 2019-2021 General Tariff Application – Proceeding 23848 – Revenue requirement, deferral accounts, depreciation, capital expenditures, information technology, and income taxes.
- aa. AltaLink – 2017-2018 General Tariff Application – Proceeding 21341 – Revenue requirement, deferral accounts, capital expenditures, information technology, and income taxes.
- bb. ENMAX – 2014-2015 Transmission Deferral Account and 2015 Distribution Deferral Account – Proceeding 22089 – Deferral accounts and revenue requirement.
- cc. Epcor Distribution and Transmission Inc. - Application to Fix Purchase Price BR REA Annexation – Proceeding 26318 – Business valuation.
- dd. FortisAlberta Inc. – Town of Fort Macleod RCN-D Valuation Application – Proceeding 23972 – Business valuation.