PUBLIC INTEREST ADVOCACY CENTRE
LE CENTRE POUR LA DÉFENSE DE L'INTÉRÊT PUBLIC

May 12, 2026 **OEB VIA – RESS**

Mr. Ritchie Murray
Registrar
Ontario Energy Board
2300 Yonge Street
Toronto, ON
M4P 1E4

PIAC File # 7127

Dear Mr. Murray:

Re: EB 2025-0064 - Enbridge Gas Inc. – Phase 3
Cost Claim Vulnerable Energy Consumers Coalition (VECC)

On behalf of the Vulnerable Energy Consumers Coalition (VECC) we have enclosed VECC cost claim with respect to the above-noted proceeding.

We have also directed a copy to the Applicant as well as their Counsel via email.

Please note that we have MOVED and when submitting payment for cost claim please send payment to:

Payee: Public Interest Advocacy Centre
512-900 Greenbank Road
Nepean, ON
K2J 4P6

If you would like to set up payment by EFT please contact me via email dbrady@piac.ca and I can provide our banking details.

Thank you.

Donna Brady
Office Administrator

Cc: EGI – EGIRegulatoryproceedings@enbridge.com
Counsel – David Stevens – dstevens@airdberlis.com

EB-2025-0064 : 1 : Donna Brady

COST CLAIM NUMBER	SUBMISSION DEADLINE DATE	CLAIM STATUS
3178	May 12, 2026	Approved by Finance
EB#	**OTHER EB#S**	**PHASE #***
EB-2025-0064 - Phase 1: Rates: Distribution: Enbridge Gas Inc.		1
INTERVENOR	**INTERVENOR COMPANY***	**INTERVENOR TYPE**
Brady, Donna; +1 (613) 562-4002 x.121 dbrady@piac.ca	Vulnerable Energy Consumers Coalition, Toronto:	Qualifying Non-Profit
HST RATE ONTARIO	**EXCHANGE RATE**	**COUNTRY**
3.94		
HST NUMBER	**LATE SUBMISSION ALLOWED**	**EXTENSION DEADLINE DATE**
130592405RT0001	No	

PARTICIPANTS

New	Non-Filing Participant First, Last Name	Filing Participant	Total ($)	Total Hours	Participant Claim Status
No	,	Garner, Mark; +1 (647) 408-4501 markgarner@rogers.com	62,781.57	168.25	Submitted

ATTACHMENTS

Attachment	Document Type	Import Message
VECC Cover Letter EB 2025-0064.pdf	Cover Letter	
VECC EB-2025-0064 Cost Claim 051220261822.pdf		

TOTAL LEGAL/CONSULTANT/OTHER FEES	TOTAL DISBURSEMENTS	TOTAL HST
60,401.75	0.00	2,379.82
TOTAL CLAIM	**TOTAL AMOUNT AWARDED**	
62,781.57		
TOTAL HOURS CLAIMED	**TOTAL HOURS DISALLOWED**	
168.25		
REASON FOR DISALLOWANCE	**REASON FOR DISALLOWANCE - 2**	**REASON FOR DISALLOWANCE - 3**

MAKE CHEQUE PAYABLE TO
Public Interest Advocacy Centre

SEND PAYMENT TO ADDRESS
512-900 Greenbank Road
Nepean, ON
K2J 4P6

ATTENTION
Donna Brady

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	DATE SUBMITTED
Donna Brady	May 12, 2026

Mark Garner

June 16, 2026

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

COST CLAIM
EB-2025-0064 : 1 : Donna Brady

INTERVENOR NAME
Brady, Donna; +1 (613) 562-4002 x.121
dbrady@piac.ca

PARTICIPANT CLAIM STATUS
Submitted

FILING PARTICIPANT
Garner, Mark; +1 (647) 408-4501
markgarner@rogers.com

NEW PARTICIPANT
No

NON-FILING PARTICIPANT F. NAME

NON-FILING PARTICIPANT L. NAME

SERVICE PROVIDER TYPE*
Consultant

YEAR CALLED TO BAR*

COMPLETED YEARS PRACTICING/YEARS OF RELEVANT EXPERIENCE*
31

HOURLY RATE
359

HST RATE CHARGED*
3.94

CV STATUS (FOR CONSULTANT/ANALYST)
CV Attached

LAST CV DATE
May 12, 2026

OVERRIDE HOURLY RATE
No

HST NUMBER
130592405RT0001

HEARINGS
Yes

CONSULTATIONS
No

DISBURSEMENTS
No

HEARINGS

Hearings Hours	Hearings Subtotal ($)	Hearings Total Tax ($)	Hearings Total ($)
168.25	60,401.75	2,379.82	62,781.57

Name	Hours	Hourly Rate	Sub Total	HST Rate	HST	Total
DISCOVERY						
Read and Research Application and Evidence		359		3.94		
Preparation of Interrogatories	29.00	359	10,411.00	3.94	410.19	10,821.19
Review Interrogatory Responses	15.50	359	5,564.50	3.94	219.24	5,783.74
Technical Conference Preparation	5.25	359	1,884.75	3.94	74.26	1,959.01
Technical Conference Attendance	11.25	359	4,038.75	3.94	159.13	4,197.88
Technical Conference Follow-up		359		3.94		
Subtotal of DISCOVERY	**61.00**		**21,899.00**		**862.82**	**22,761.82**
PROCEDURAL						
Preparation of Issues List Submission	4.75	359	1,705.25	3.94	67.19	1,772.44
Attendance at Issues List Conference		359		3.94		
Preparation for a Confidentiality Request		359		3.94		
Prepare Submissions on Confidentiality		359		3.94		
Preparation of Motion(s) Materials		359		3.94		
Prepare Submissions on the Motion(s)		359		3.94		
Attendance at Hearing on Motion(s)		359		3.94		
Review Procedural Documents		359		3.94		

Name	Hours	Hourly Rate	Sub Total	HST Rate	HST	Total
Subtotal of PROCEDURAL	**4.75**		**1,705.25**		**67.19**	**1,772.44**
INTERVENOR EVIDENCE						
Preparation of Intervenor Evidence		359		3.94		
Interrogatory Responses		359		3.94		
Preparation of Witness(es) for Attendance at Hearing		359		3.94		
Subtotal of INTERVENOR EVIDENCE	**0.00**		**0.00**		**0.00**	**0.00**
SETTLEMENT CONFERENCE						
Preparation for Settlement Conference	31.50	359	11,308.50	3.94	445.55	11,754.05
Attendance at Settlement Conference	70.50	359	25,309.50	3.94	997.19	26,306.69
Preparation of Settlement Proposal		359		3.94		
Attendance at Presentation to Panel		359		3.94		
Subtotal of SETTLEMENT CONFERENCE	**102.00**		**36,618.00**		**1,442.74**	**38,060.74**
WRITTEN ARGUMENT						
Written Submissions		359		3.94		
Subtotal of WRITTEN ARGUMENT	**0.00**		**0.00**		**0.00**	**0.00**
ORAL ARGUMENT						
Preparation for Oral Hearing		359		3.94		
Attendance at Oral Hearing		359		3.94		
Oral Submissions		359		3.94		
Attendance at Oral Submissions		359		3.94		
Subtotal of ORAL ARGUMENT	**0.00**		**0.00**		**0.00**	**0.00**
DECISION						
Review Decision	0.50	359	179.50	3.94	7.07	186.57
Review Rate/Accounting Order		359		3.94		
Prepare Submission on Rate Order		359		3.94		
Subtotal of DECISION	**0.50**		**179.50**		**7.07**	**186.57**
OTHER						
Other Attendance (e.g., Intervenor Conferences)		359		3.94		
Subtotal of OTHER	**0.00**		**0.00**		**0.00**	**0.00**
TOTAL SERVICE PROVIDER FEES						
Total Service Provider Fees	**168.25**		**60,401.75**		**2,379.82**	**62,781.57**

Attachments

Attachment	Document Type	Import Message
MG INVOICE & Time Docket.pdf	Time Docket and Invoice	
Garner, Mark Professional CV ABR MAY 2026 .pdf	CV	

Hearings, Consultations, Disbursements Attachments

Attachment	Document Type	Claim Type	Import Message
MG INVOICE & Time Docket.pdf	Time Docket and Invoice	Hearings	
Garner, Mark Professional CV ABR MAY 2026 .pdf	CV	Hearings	

INVOICE #	EGI0064					Mark C Garner
Date	May 11, 2026					647 Broadway
Client:	PIAC-VECC			EB-2025-0064		Toronto, On
File:	ENBRIDGE PHASE 3					M4G 2S8
Period covering:	November 18, 2024 -March 30, 2026					
Billable Hours	168.25	@	Rate	$359.00	HRs	$60,401.75
Disbursements Detail	N/A					n/a
HST No. No. 87831 4327 RT001		@	Rate	13%	HST	$7,852.23
	Total					**$68,253.98**

TERM: Payable upon receipt of payment from the client net of service charges
Please make amounts payable to Mark C. Garner.

Detailed Docket Enbridge Phase 3 EB-2025-0064

Date	Hrs	Code	Description
November 18, 2024	0.00	N/C	Missed EGI Meeting
February 28, 2025	0.50	IRP	Letter from EGI on filing Phase 3
March 24, 2025	2.25	ICP	Initial Review and Notes
March 25, 2025	0.25	ICP	Issues List Review
March 26, 2025	5.25	IRP	Issues List Review and Notes
March 27, 2025	2.25	ICP	Issues Day 9:30-11:00/break 12: 12-12:30 + close meeting notes
June 3, 2025	5.25	IRP	Review application , notes and interrogatories
June 4, 2025	6.75	IRP	Review application , notes and interrogatories
June 5, 2025	4.50	IRP	Review application , notes and interrogatories
June 8, 2025	6.75	IRP	Review application , notes and interrogatories - late filing
July 10, 2025	5.50	IRR	Review IR Responses - prepare for TC
July 11, 2025	4.75	IRR	Review IR Responses - prepare for TC
July 14, 2025	5.25	IRR	Review IR Responses - prepare for TC
July 15, 2025	5.25	TCP	Review IR Responses - prepare for TC
July 16, 2025	6.25	TCA	Attend TC Virtual 9:30-5:00 / notes
July 17, 2025	5.00	TCA	Attend TC Virtual 9:30-3:30 / hour lunch
August 28, 2025	4.25	ADP	Review Undertakings - start ADR notes
September 4, 2025	6.50	ADP	Prepare for ADR - Notes and Positions
September 5, 2025	4.75	ADP	Prepare for ADR - Notes and Positions
September 8, 2025	7.00	ADA	ADR Day 1 9:30-5:00 45 min lunch with notes
September 9, 2025	6.75	ADA	ADR Day 2 9:30 - 5:15 45 min lunch
September 12, 2025	2.75	ADP	ADR Preparation
September 30, 2025	4.50	ADA	ADR Day 3 Attendance" Left early 9:30-1pm
October 3, 2025	6.50	ADA	ADR Attendance 9:30-4:45 (IRr lunch)
October 7, 2025	5.00	ADA	ADR Attendance 10:30 - 4:30 - 1 hr lunch
October 8, 2025	0.50	ADA	ADR Attendance
October 10, 2025	6.50	ADA	9:30-4 1 hr lunch
October 17, 2025	5.00	ADA	9:30-3:15 - 45 minute lunch
October 24, 2025	6.25	ADA	9:30 - 4:45
October 31, 2025	5.75	ADA	9:30 - 3:45 - 1 hr off
November	3.50	ADA	ADR Preparation
November 13, 2025	3.25	ADA	ADR Attendance 1-4:30
November 14, 2025	4.50	ADA	ADR Attendance
November 17, 2025	0.50	ADA	ADR Attendance
November 18, 2025	5.00	ADA	ADR Attendance
November 28, 2025	3.75	ADP	Review of Mitigation and settlement conference questions
December, 8, 2025	1.75	ADP	emails on issues and review of proposal
December 11, 2025	3.50	ADP	Review of Draft Proposal
December 12-17	1.50	ADP	Review emails from parties
January 19, 2026	1.25	ADP	UBS review
February 17, 2026	1.50	ADP	Attend Presentation Conference
March 30, 2026	0.50	OCP	Review of Board Decision
TOTAL	**168.25**		

TO:	VULNERABLE ENERGY CONSUMERS COALITION c/o Public Interest Advocacy Centre (PIAC)			Statement of Account Mark Garner 647 Broadway Ave. Toronto	
RE:	ENBRIDGE PHASE 3		EB-2025-0064		
				13.00%	
	Hours	Rate	Subtotal	HST	Total
Pre-hearing Conference					
Preparation	-		-	-	-
Attendance	-		-	-	-
Technical Conference					
Preparation	5.25	359	1,884.75	245.02	2,129.77
Attendance	11.25	359	4,038.75	525.04	4,563.79
Interrogatories					
Preparation	29.00	359	10,411.00	1,353.43	11,764.43
Responses	15.50		5,564.50	723.39	6,287.89
Issues Conference					
Preparation	4.75	359	1,705.25	221.68	1,926.93
Attendance	-		-	-	-
ADR-Settlement Conference					
Preparation	31.50	359	11,308.50	1,470.11	12,778.61
Attendance	70.50	359	25,309.50	3,290.24	28,599.74
Proposal Preparation	-	359	-	-	-
Argument					
Preparation	-		-	-	-
Oral Hearing					
Preparation	-		-	-	-
Attendance	-		-	-	-
Board Decision					
Review	0.50		179.50	23.34	202.84
Attendance	-		-	-	-
TOTAL SERVICE PROVIDER FEES	168.25		$60,401.75	$7,852.23	$68,253.98

MARK C. GARNER

647 Broadway Ave. Toronto, Ontario, M4G 2S8
647- 408-4501 (Business) e-mail markgarner@rogers.com

EXECUTIVE LEADERSHIP – ENERGY REGULATION & POLICY - GOVERNMENT RELATIONS

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37 years' experience in the design and regulation of rates of electricity, natural gas and telephone utilities. Executive leadership in policy and application review at the Ontario Energy Board (OEB). OEB delegated decision maker and Board Secretary. Member of licensing committee of Ontario's Electricity Safety Agency. Published author. Senior consultant serving needs of public interest groups.

Professional Experience

Mark Garner Consulting
2009-2026

Firm provides services for public interest group interventions in regulatory proceedings. Services include analysis, preparation of interrogatories, participation in technical/settlement conferences and assistance to client submissions.

Employers

Ontario Energy Board, Toronto, Ontario — 1994-2009

The Ontario Energy Board is responsible for the regulation of Ontario's two large natural gas utilities, 85 electricity utilities and three electricity transmission companies. It licences over 300 other energy related companies including energy retailers. It has annual budget of $32 million and a staff of 170.

Managing Director, Regulatory Policy and Compliance — 2008–2009

Executive reporting to Chief Operating Office and Board Chair. Member of the Management and Executive Committees. Leader of 35 staff in the Regulatory Policy and Compliance unit. Responsible for the development of regulatory policy and utility compliance.

Managing Director, Market Operations — 2003-2008

Created/led the OEB Market Operations department (staff 65) which was responsible for processing utility applications, auditing and monitoring utilities and ensuring compliance with regulatory requirements.

Director of Licensing/Director of Applications/Board Secretary — 2001-2003

Responsible for 40 staff assisting in the review of Rate and Facility (request to build) applications by energy utilities. Statutory position (appointed by the Chair) with independent powers to investigate energy marketers and levy fines.

Manager Rates and Financial Services — 1999-2001

Responsible for 14 staff conducting analysis of Rates applications. Position created to meet new requirement to regulate an additional 130 electricity utilities.

Project Coordinator/Senior Analyst — 1994 -1998

Senior analyst responsible for analysis, interrogatories, submissions and briefing of legal counsel. Facilitated or mediated settlements.

Ontario Telephone Service Commission, North York, Ontario — 1989 - 1994

Analyst - regulator of 35 independent telephone companies.

Board Memberships

Electrical Safety Authority **2010-2014**

Member of board - Electrical Contractors Registration Agency (ECRA). The ECRA develops policy and review's the Electrical Safety Authority's operations of the licensing of Master Electricians and Electrical Contractors.

Publications

Fyfe, Stephen, Garner, Mark, Vegh, George, (March 2013) Mergers by Choice, Not Edict: Reforming Ontario's Electricity Distribution Policy, Commentary No. 376, **C.D. Howe Institute.**

Chaplin,Cynthia Garner,Mark, Taylor,Karen, Warren,Robert, Background Report on the Ontario Energy Sector, February 2016, **Mowat Center**

EDUCATION/AWARDS

NARUC Regulatory Studies Program, Michigan State University, 1989

Master of Development Economics (all but dissertation), Dalhousie University, 1989

(Grant Dalhousie / Canadian International Development Agency (CIDA) for field research in Malawi, Africa, 1987)

Advanced Degree Program in Economics (Dean's Honour List), University of Manitoba, 1985

CONSULTING CONTRACTS

Vulnerable Energy Consumer Coalition (VECC)

2024-2026

EB-2024-0067	Enbridge Gas Inc.	Gas Supply Plan
EB-2024-0111	Enbridge Gas Inc.	2024 Gas Rates Phase 1
EB-2024-0078	Enbridge Gas Inc.	Motion to Review EB-2022-0200
EB-2024-0022/0096	Essex Powerlines Corporation	Electricity Distribution Rates
EB-2024-0023	Festival Hydro Inc.	Electricity Distribution Rates
EB-2024-0031	Hydro Hawkesbury Inc.	Electricity Distribution Inc.
EB-2024-0004	IESO	2024-2025 Fees
EB-2024-0046	Northern Ontario Wires	Electricity Distribution Rates
EB-2024-0063	OEB Generic Cost of Capital	Generic Proceeding
EB-2023-0188	Utility Consolidation	Generic Proceeding
EB-2023-0045	Orangeville Hydro Limited	Electricity Distribution Rates
EB-2023-0195	Toronto Hydro-Electric System Ltd	Electricity Distribution Rates
EB-2023-0063	Upper Canada Transmission	Transmission Revenue Requirement
EB-2023-0055	Wasaga Distribution Inc.	Electricity Distribution Rates
EB-2024-0058	Welland Hydro-Electric System	Electricity Distribution Rates
EB-2024-0058	Westario Powers Inc.	Electricity Distribution Rates
EB-2025-0209	Ottawa River Power Corporation	Accounting Order
EB-2024-0039	Lakeland Power Distribution	Electricity Distribution Rates
EB-2025-0172	Windsor Canada Utilities-E.L.K.	MAADs Application

2016 and Prior

EB-2015-0061	Entegrus Power Inc.	Electricity Distribution Rates
EB-2015-0073	Guelph Hydro Electric Systems Inc.	Electricity Distribution Rates
EB-2015-0074	Halton Hills Hydro Inc.	Electricity Distribution Rates
EB-2015-0075	Horizon Utilities Corporation	Electricity Distribution Rates
EB-2015-0083	Kingston Hydro Corporation	Electricity Distribution Rates
EB-2015-0089	Milton Hydro Distribution Inc.	Electricity Distribution Rates
EB-2016-0004	Hydro Ottawa Limited	Electricity Distribution Rates
EB-2014-0105	Ottawa River Power Corporation	Electricity Distribution Rates
EB-2015-0003	PowerStream Inc.	Electricity Distribution Rates
EB-2015-0010	Union Gas Limited	2014 Deferral Account Disposition
EB-2015-0114	Enbridge Gas Distribution Inc.	Natural Gas Storage Rates
EB-2015-0122	Enbridge Gas Distribution Inc.	Deferral Account Disposition
EB-2015-0116	Union Gas Limited	Natural Gas Rates
EB-2015-0181	Union Gas Limited	Dawn Reference Price
EB-2015-0200	Union Gas Limited	2017 Dawn-Parkway Expansion
EB-2015-0166/0175	Union Gas Limited & Enbridge	Long-term contract & NEXUS
EB-2015-0107	Wasaga Distribution Inc.	Electricity Distribution Rates
EB-2015-0108	Waterloo North Hydro Inc.	Electricity Distribution Rates
EB-2015-0110	Wellington North Power Inc.	Electricity Distribution Rates

2015

EB-2014-0055	Algoma Power Inc.	Electricity Distribution Rates
EB-2014-0083	Hydro One Brampton Networks Inc.	Electricity Distribution Rates
EB-2014-0073	Festival Hydro Inc.	Electricity Distribution Rates

EB-2014-0002	Horizon Utilities Inc.	Electricity Distribution Rates – Incentive Plan
EB-2013-0416	Hydro One Networks Inc.	Electricity Distribution Rates – Incentive Plan
EB-2014-0096	Niagara Peninsula Energy Inc.	Electricity Distribution Rates
EB-2014-0113	St. Thomas Energy Inc.	Electricity Distribution Rates
EB-2014-0116	Toronto Hydro-Electric System Limited	Electricity Distribution Rates – Incentive Plan
EB-2014-0238	Great Lakes Pwr Transmission Inc.	Bulk Transmission Rates
EB-2014-0140	Hydro One Networks Inc.	Bulk Transmission Rates
EB-2014-0311	Hydro One Networks Inc.	Transmission Deferral Account
EB-2014-0195	Enbridge Gas Distribution Inc.	Deferral Account
EB-2014-0276	Enbridge Gas Distribution Inc.	Natural Gas Rates
EB-2013-0326	Ontario Power Authority	Budget Approval
EB-2014-0182	Union Gas Limited	Pipeline Facilities Expansion
EB-2014-0198	Ontario Energy Board	Policy -Residential Bill Practices
EB-2014-0189	Ontario Energy Board	Policy – Reliability Targets
EB-2014-0138	Ontario Energy Board	Policy – Service Area Amendments

BCPIAC

Fortis FEI Energy Inc (British Columbia Utilities Commission) Certificate of Public Convenience and Necessity (facilities application)

2014

EB-2013-0115	Burlington Hydro Inc.	Electricity Distribution Rates
EB-2013-0116	Cambridge/North Dumfries Hydro	Electricity Distribution Rates
EB-2013-0130	Fort Frances Power Corporation	Electricity Distribution Rates
EB-2013-0122	Cooperative Hydro Embrun Inc.	Electricity Distribution Rates
EB-2013-0134	Haldimand County Hydro Inc.	Electricity Distribution Rates
EB-2013-0139	Hydro Hawkesbury Inc.	Electricity Distribution Rates
EB-2013-0147	Kitchener-Wilmot Hydro Inc.	Electricity Distribution Rates
EB-2013-0155	Niagara-on-the-Lake Hydro Inc.	Electricity Distribution Rates
EB-2013-0159	Oakville Hydro Distribution Inc.	Electricity Distribution Rates
EB-2013-0160	Orangeville Hydro Limited	Electricity Distribution Rates
EB-2013-0174	Veridian Connections Inc.	Electricity Distribution Rates
EB-2012-0064	Toronto Hydro-Electric System Limited	Incremental Capital Application

2013

VECC

23 various electricity distribution rate applications

Consumer Council of Canada

EB-2012-0451	Enbridge Gas Distribution Inc.	Pipeline Facility Expansion
EB-2012-0433/0074	Union Gas Limited	Pipeline Facility Expansion

2012

VECC 18 electricity distribution rate applications

Mark Garner / Jay Shepherd Profession Corporation - Associate **2009-2014**

Cases undertaken for the School Energy Coalition through the firm Jay Shepherd Professional/Energy Law

EB-2013-0321 (2014)	Ontario Power Generation	Bulk Power Rates
EB-2010-0249 (2012)	Ontario Energy Board	Policy – Electricity Distribution Reliability Standards
EB-2010-0008 (2010)	Ontario Power Generation	Bulk Power Rates