Shepherd Rubenstein

**BY EMAIL and RESS**

**Mark Rubenstein**
mark@shepherdrubenstein.com
Dir. 647-483-0113

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

September 14, 2026
Our File: EB20250024

**Attn: Ritchie Murray, Registrar**

Dear Mr. Murray:

**Re: EB-2025-0024 – Lakeland Z-Factor – SEC Cost Claim**

We are counsel to the School Energy Coalition ("SEC"). Attached, please find SEC's cost claim for this proceeding which involved two Z-Factor claims.

For the purposes of cost claim categorization, where dockets include two different categories of activities, time has been allocated 50% to each applicable activity category. As a practical matter, these tasks are conducted concurrently and cannot be readily separated (e.g., reviewing the evidence and preparing interrogatories).

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

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



Mark Rubenstein

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

# EB-2025-0024 : 2 : Mark Rubenstein

| COST CLAIM NUMBER | SUBMISSION DEADLINE DATE | CLAIM STATUS |
|---|---|---|
| 3382 | September 15, 2026 | Submitted |
| **EB#** | **OTHER EB#S** | **PHASE #*** |
| EB-2025-0024 - Phase 2: Rates: Distribution: Lakeland Power Distribution Ltd. | | 2 |
| **INTERVENOR** | **INTERVENOR COMPANY*** | **INTERVENOR TYPE** |
| Rubenstein, Mark; +1 (647) 483-0113 mark@shepherdrubenstein.com | School Energy Coalition, Toronto: Corporation | Full Registrant |
| **HST RATE ONTARIO** | **EXCHANGE RATE** | **COUNTRY** |
| 13.00 | | |
| **HST NUMBER** | **LATE SUBMISSION ALLOWED** | **EXTENSION DEADLINE DATE** |
| 83673 5464 RT0001 | No | |

**PARTICIPANTS**

| New | Non-Filing Participant First, Last Name | Filing Participant | Total ($) | Total Hours | Participant Claim Status |
|---|---|---|---|---|---|
| No | , | Rubenstein, Mark; +1 (647) 483-0113 mark@shepherdrubenstein.com | 4,314.13 | 12.60 | Submitted |

**ATTACHMENTS**

| Attachment | Document Type | Import Message |
|---|---|---|
| EB-2025-0024 Cost Claim Ltr.pdf | Cover Letter | |

| TOTAL LEGAL/CONSULTANT/OTHER FEES | TOTAL DISBURSEMENTS | TOTAL HST |
|---|---|---|
| 3,817.80 | 0.00 | 496.33 |
| **TOTAL CLAIM** | **TOTAL AMOUNT AWARDED** | |
| 4,314.13 | | |
| **TOTAL HOURS CLAIMED** | **TOTAL HOURS DISALLOWED** | |
| 12.60 | | |
| **REASON FOR DISALLOWANCE** | **REASON FOR DISALLOWANCE - 2** | **REASON FOR DISALLOWANCE - 3** |

MAKE CHEQUE PAYABLE TO
Shepherd Rubenstein Professional Corporation, in trust

SEND PAYMENT TO ADDRESS
120 Eglinton Ave. E. Suite 1000
Toronto, ON M4P 1E2

ATTENTION

SUBMIT SECTION

I am a representative of the Party. I have examined all of the documentation in support of this cost claim. The costs incurred and time spent are directly related to the Party's participation in the OEB Process referred to above.

This cost claim does not include any costs for work done, or time spent, by a person that is an employee or officer of the Party as described in section 6.05 and 6.09 of the OEB's Practice Direction on Cost Awards.

The information (fees and disbursements) filed in this cost claim is complete and accurate and in accordance with the OEB's Practice Direction for Cost Awards and Appendix A, the Cost Awards Tariff.

| SUBMITTED BY | DATE SUBMITTED |
| --- | --- |
| Mark Rubenstein | September 14, 2026 |

# Mark Rubenstein

September 14, 2026

**CASE**
EB-2025-0024 - Phase 2: Rates: Distribution: Lakeland Power Distribution Ltd.

**COST CLAIM**
EB-2025-0024 : 2 : Mark Rubenstein

**INTERVENOR NAME**
Rubenstein, Mark; +1 (647) 483-0113
mark@shepherdrubenstein.com

**PARTICIPANT CLAIM STATUS**
Submitted

**FILING PARTICIPANT**
Rubenstein, Mark; +1 (647) 483-0113
mark@shepherdrubenstein.com

**NEW PARTICIPANT**
No

**NON-FILING PARTICIPANT F. NAME**

**NON-FILING PARTICIPANT L. NAME**

**SERVICE PROVIDER TYPE***
Legal Counsel

**YEAR CALLED TO BAR***
2011

**COMPLETED YEARS PRACTICING/YEARS OF RELEVANT EXPERIENCE***
12

**HOURLY RATE**
303

**HST RATE CHARGED***
13.00

**CV STATUS (FOR CONSULTANT/ANALYST)**
CV Required

**LAST CV DATE**

**OVERRIDE HOURLY RATE**
No

**HST NUMBER**
83673 5464 RT0001

**HEARINGS**
Yes

**CONSULTATIONS**
No

**DISBURSEMENTS**
No

## HEARINGS

| Hearings Hours | Hearings Subtotal ($) | Hearings Total Tax ($) | Hearings Total ($) |
|---|---|---|---|
| 12.60 | 3,817.80 | 496.33 | 4,314.13 |

| Name | Hours | Hourly Rate | Sub Total | HST Rate | HST | Total |
|---|---|---|---|---|---|---|
| **DISCOVERY** | | | | | | |
| Read and Research Application and Evidence | 1.40 | 303 | 424.20 | 13.00 | 55.15 | 479.35 |
| Preparation of Interrogatories | 1.30 | 303 | 393.90 | 13.00 | 51.21 | 445.11 |
| Review Interrogatory Responses | 1.90 | 303 | 575.70 | 13.00 | 74.84 | 650.54 |
| Technical Conference Preparation | | 303 | | 13.00 | | |
| Technical Conference Attendance | | 303 | | 13.00 | | |
| Technical Conference Follow-up | | 303 | | 13.00 | | |
| **Subtotal of DISCOVERY** | **4.60** | | **1,393.80** | | **181.20** | **1,575.00** |
| **PROCEDURAL** | | | | | | |
| Preparation of Issues List Submission | | 303 | | 13.00 | | |
| Attendance at Issues List Conference | | 303 | | 13.00 | | |
| Preparation for a Confidentiality Request | | 303 | | 13.00 | | |
| Prepare Submissions on Confidentiality | | 303 | | 13.00 | | |
| Preparation of Motion(s) Materials | | 303 | | 13.00 | | |
| Prepare Submissions on the Motion(s) | | 303 | | 13.00 | | |
| Attendance at Hearing on Motion(s) | | 303 | | 13.00 | | |
| Review Procedural Documents | 0.50 | 303 | 151.50 | 13.00 | 19.70 | 171.20 |

| Name | Hours | Hourly Rate | Sub Total | HST Rate | HST | Total |
|---|---|---|---|---|---|---|
| **Subtotal of PROCEDURAL** | **0.50** | | **151.50** | | **19.70** | **171.20** |
| **INTERVENOR EVIDENCE** | | | | | | |
| Preparation of Intervenor Evidence | | 303 | | 13.00 | | |
| Interrogatory Responses | | 303 | | 13.00 | | |
| Preparation of Witness(es) for Attendance at Hearing | | 303 | | 13.00 | | |
| **Subtotal of INTERVENOR EVIDENCE** | **0.00** | | **0.00** | | **0.00** | **0.00** |
| **SETTLEMENT CONFERENCE** | | | | | | |
| Preparation for Settlement Conference | | 303 | | 13.00 | | |
| Attendance at Settlement Conference | | 303 | | 13.00 | | |
| Preparation of Settlement Proposal | | 303 | | 13.00 | | |
| Attendance at Presentation to Panel | | 303 | | 13.00 | | |
| **Subtotal of SETTLEMENT CONFERENCE** | **0.00** | | **0.00** | | **0.00** | **0.00** |
| **WRITTEN ARGUMENT** | | | | | | |
| Written Submissions | 6.70 | 303 | 2,030.10 | 13.00 | 263.91 | 2,294.01 |
| **Subtotal of WRITTEN ARGUMENT** | **6.70** | | **2,030.10** | | **263.91** | **2,294.01** |
| **ORAL ARGUMENT** | | | | | | |
| Preparation for Oral Hearing | | 303 | | 13.00 | | |
| Attendance at Oral Hearing | | 303 | | 13.00 | | |
| Oral Submissions | | 303 | | 13.00 | | |
| Attendance at Oral Submissions | | 303 | | 13.00 | | |
| **Subtotal of ORAL ARGUMENT** | **0.00** | | **0.00** | | **0.00** | **0.00** |
| **DECISION** | | | | | | |
| Review Decision | 0.50 | 303 | 151.50 | 13.00 | 19.70 | 171.20 |
| Review Rate/Accounting Order | 0.30 | 303 | 90.90 | 13.00 | 11.82 | 102.72 |
| Prepare Submission on Rate Order | | 303 | | 13.00 | | |
| **Subtotal of DECISION** | **0.80** | | **242.40** | | **31.52** | **273.92** |
| **OTHER** | | | | | | |
| Other Attendance (e.g., Intervenor Conferences) | | 303 | | 13.00 | | |
| **Subtotal of OTHER** | **0.00** | | **0.00** | | **0.00** | **0.00** |
| **TOTAL SERVICE PROVIDER FEES** | | | | | | |
| **Total Service Provider Fees** | **12.60** | | **3,817.80** | | **496.33** | **4,314.13** |

## Attachments

| Attachment | Document Type | Import Message |
|---|---|---|
| Copy of EB-2025-0024 Client Fees Listing.pdf | Time Docket | |

## Hearings, Consultations, Disbursements Attachments

| Attachment | Document Type | Claim Type | Import Message |
|---|---|---|---|
| Copy of EB-2025-0024 Client Fees Listing.pdf | Time Docket | Hearings | |

| Date | Explanation | Lwyr | Hours |
|---|---|---|---|
| 20251116 | preliminary review of Application and complete Intervenor Form | MR | 0.4 |
| 20251127 | review PO | MR | 0.2 |
| 20251216 | review evidence and draft IRs/p. call w. S. Grice (VECC) | MR | 2 |
| 20251219 | finalize and file IRs | MR | 0.3 |
| 20260116 | review corr | MR | 0.1 |
| 20260120 | review PO | MR | 0.1 |
| 20260124 | review IRR | MR | 1.6 |
| 20260126 | draft submission | MR | 4.7 |
| 20260203 | draft submissions | MR | 0.7 |
| 20260205 | edit sub | MR | 0.3 |
| 20260209 | finalize and file/review other parties sub | MR | 0.6 |
| 20260225 | review reply arg | MR | 0.4 |
| 20260331 | review interim decision | MR | 0.1 |
| 20260429 | review PO | MR | 0.1 |
| 20260511 | review supp information | MR | 0.3 |
| 20260730 | review Decision | MR | 0.3 |
| 20260814 | Review DRO/review Staff subs | MR | 0.3 |
| 20260913 | Review Rate Order | MR | 0.1 |
| | | | 12.6 |