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

PARTICIPANTS

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	
SEC EB-2025-0024 Cost Claim 091420261525.pdf		

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

MAKE CHEQUE PAYABLE TO
Shepherd Rubenstein Professional Corporation, in trust

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

October 16, 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