



AUC

Alberta Utilities Commission

2013 Performance-Based Regulation Capital Tracker Applications

**AltaGas Utilities Inc.,
ATCO Electric Ltd.,
ATCO Gas and Pipelines Ltd.,
EPCOR Distribution & Transmission Inc. and
FortisAlberta Inc.**

Costs Award

July 17, 2013

The Alberta Utilities Commission

Decision 2013-269: 2013 Performance-Based Regulation Capital Tracker Applications

AltaGas Utilities Inc., ATCO Electric Ltd., ATCO Gas and Pipelines Ltd.,

EPCOR Distribution & Transmission Inc. and FortisAlberta Inc.

Costs Award

Application Nos. 1609343, 1609399, 1609434, 1609436, and 1609453

Proceeding ID No. 2462

July 17, 2013

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2013 Performance-Based Regulation Capital Tracker Application

**AltaGas Utilities Inc., ATCO Electric Ltd.,
ATCO Gas and Pipelines Ltd.
EPCOR Distribution & Transmission Inc. and
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Application Nos. 1609343, 1609399,
1609434, 1609436, 1609453
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1 Introduction

1. On September 12, 2012, the Alberta Utilities Commission (AUC or Commission) issued Decision 2012-237¹, Rate Regulation Initiative Distribution Performance-Based Regulation (PBR) for five electric and gas distribution companies, AltaGas Utilities Inc. (AltaGas), ATCO Electric Ltd. (ATCO Electric), ATCO Gas, a division of ATCO Gas and Pipelines Ltd. (ATCO Gas), EPCOR Distribution & Transmission Inc. (EPCOR) and FortisAlberta Inc. (FortisAlberta) (the companies). The decision invited the companies to file capital tracker applications before November 2, 2012. The deadline date was later extended to December 14, 2012.

2. In Decision 2012-237 the Commission allowed intervener costs to be recovered through a Y factor adjustment during the PBR term, commencing in 2013. The Commission denied companies Y factor treatment for their hearing costs outside of the indexing mechanism because it considered that management of the company has a reasonable level of control over its own internal hearing costs.²

3. In respect of deferral account balances for existing accounts, which would include balances for a company's hearing costs for 2012 in paragraph 985 of Decision 2012-237, the Commission stated:

To the extent that the companies had deferral accounts under cost of service regulation that have not been approved to continue under PBR in this decision, the Commission recognizes that the companies may have residual balances in the deferral accounts that need to be disposed of. The Commission determines that the companies will submit an application identifying the outstanding balances as of December 31, 2012 as part of their annual PBR rate adjustment filing for 2013.³

4. On September 28, 2012, Commission staff held an information session with interested parties at the Commission's offices in Edmonton, in order to assist parties in understanding the capital tracker application filing requirements set out in Decision 2012-237 and to enhance the efficiency of the application review process. In addition to the companies, ENMAX Power Corporation, the Consumers' Coalition of Alberta (CCA), the Office of the Utilities Consumer Advocate, and The City of Calgary, expressed their interest to attend the information session.

¹ Decision 2012-237: Rate Regulation Initiative Distribution Performance-Based Regulation, Application No. 1606029, Proceeding ID No. 566, September 12, 2012.

² Ibid., paragraph 673 and 674.

³ Ibid., paragraph 985.

5. On October 4, 2012,⁴ a letter was issued outlining the Commission's written responses to the questions raised at the information session. The Commission informed the companies that subject to Decision 2012-237, they may file a cost claim in respect of any proceeding that commenced prior to December 31, 2012, and which continued into 2013. For proceedings that commenced in 2012 and continued into 2013, companies could file their unapproved costs incurred up to December 31, 2012. All such claims were to be submitted to the Commission in January 2013. Approved costs would be eligible for true-up on the company's annual PBR rate adjustment filing for 2013.
6. On November 5, 2012, the Commission issued notice of application for the 2013 PBR capital tracker proceeding, Proceeding ID No. 2131.
7. The Commission received capital tracker applications from each of AltaGas, ATCO Electric, ATCO Gas, EPCOR and Fortis on December 14, 2012. This costs decision relates to the companies' costs claims related to these applications.
8. On February 5, 2013, the Commission received a request from the Consumers' Coalition of Alberta (CCA) for approval of advance funding for the capital trackers proceeding, pursuant to Section 7 of AUC [Rule 022: Rules on Intervener Costs in Utility Rate Proceedings](#) (Rule 022) in order for the CCA to retain Pacific Economics Group Research LLC.
9. In Decision [2013-049](#)⁵, the Commission approved CCA funding in the amount of \$94,820.00 exclusive of GST. As stated in paragraph nine of Decision 2013-049, the advanced funding approval is subject to the Commission's review of the justification and accounting of the CCA's final costs claim after the close of record of the capital tracker proceeding.
10. In a January 30, 2013⁶ letter, the Commission extended the deadline for filing costs claims from January 2013 to March 28, 2013.
11. The Commission received costs applications from AltaGas, ATCO Electric, ATCO Gas, and Fortis on or before March 28, 2013. EPCOR's costs claim was filed on April 2, 2013.
12. On April 4, 2013, the Commission circulated a summary of the costs claimed by the companies to interested parties. Parties were advised that any comments regarding figures listed in the summary, or the merits of the total costs claimed, were to be filed by April 18, 2013. No comments were received from parties regarding the summary of costs.
13. The Commission considers the close of record for this proceeding to be April 18, 2013.

2 Assessment of costs

14. When assessing costs claims pursuant to Section 21 of the *Alberta Utilities Commission Act*, the Commission applies Accrue 022 to all costs applications. Rule 022 also prescribes a *Scale of Costs* applicable to all costs claimed.

⁴ Proceeding ID No. 2131, 2013 PBR Compliance Filings, Exhibit 19.02, Attachment 1, ATCO Question 5.

⁵ Decision 2013-049: 2012 Performance-Based Regulation – Capital Tracker Filings Advance Funding, Application No. 1609274, Proceeding ID No. 2407, February 19, 2013.

⁶ Proceeding ID No. 2131, 2013 PBR Compliance Filings, Exhibit 47.01

15. In exercising its discretion to award costs, the Commission will, in accordance with Section 11 of Rule 022, consider whether an eligible participant's costs are reasonable and directly and necessarily related to the proceeding; and whether the eligible participant acted responsibly in the proceeding and contributed to a better understanding of the issues before the Commission. To the extent reasonably possible, the Commission will be mindful of a participant's willingness to co-operate with the Commission and other participants to promote an efficient and cost-effective proceeding.

16. As the costs of a utility proceeding are generally passed on to customers, it is the Commission's duty to ensure that the customers receive fair value for a party's contribution. The Commission only approves those costs that are reasonable and directly and necessarily related to the party's participation in the proceeding.

3 Commission findings

3.1 AltaGas Utilities Inc.

17. AltaGas submitted a costs claim totalling \$2,160.00. The claim is comprised of consulting fees for Energy Management & Regulatory Consulting Ltd. in the amount of \$2,160.00. Energy Management & Regulatory Consulting Ltd. provided consulting services for nine hours of work on the capital tracker filings. These hours included 1.75 hours for conference calls with AltaGas regarding schedules to be included in the application, and 7.25 hours for the review and editing of these schedules.

18. The Commission has considered the costs claim submitted by AltaGas bearing in mind the principles specified in the Commission's *Scale of Costs*, as set out in Appendix A to Rule 022. The Commission finds that the hours incurred are reasonable for preparing and reviewing schedules included in the application. The Commission notes that the claim for professional fees is in accordance with the *Scale of Costs*.

19. Accordingly, the Commission approves AltaGas's claim for fees in the total amount of \$2,160.00, as shown in column (h) of Appendix A. The approved costs are eligible for true-up in the company's annual PBR rate adjustment filing for 2013, consistent with the Commission's October 4, 2012 letter and paragraph 985 of Decision 2012-237.

3.2 ATCO Electric Ltd.

20. ATCO Electric submitted a costs claim in the total amount of \$119,234.81. The claim is comprised of legal fees for Bennett Jones LLP in the amount of \$40,958.50, disbursements in the amount of \$584.50 for photocopying and printing, and consulting fees for National Economic Research Associates in the amount of \$77,691.81. Bennett Jones LLP provided a total of 58.85 hours of legal services for review, preparation, and revision of the application, business cases and evidence. National Economic Research Associates provided a total of 219.63 hours for consulting services consisting of document review, compiling data and research, analysing capital tracker precedents, reviewing the capital tracker application and preparing expert evidence.

21. ATCO Electric filed for full recovery of its actual costs in excess of the *Scale of Costs* under Rule 022. ATCO Electric explained in its application that its approach is consistent with

its position that utilities are entitled to recover all prudently incurred regulatory costs. ATCO Electric stated that full cost recovery is justified as this proceeding is Commission directed, and given the complexity of the proceeding. The company argued that this proceeding is an extension of the PBR proceeding resulting in Decision 2012-237, which the Commission acknowledged to be complex. ATCO Electric submitted that full costs recovery is warranted for the reasons outlined in the PBR costs application under Proceeding ID No. 2066.⁷

22. In Decision 2013-051⁸ resulting from Proceeding ID No. 2066, the Commission denied full recovery of costs, acknowledged that the PBR proceeding was complex and awarded a premium for the companies above the *Scale of Costs*.

23. The Commission has considered the costs claim submitted by ATCO Electric bearing in mind the principles specified in the Commission's *Scale of Costs*, as set out in Appendix A to Rule 022. With respect to ATCO Electric's argument that full costs recovery is supported by the reasons provided in Proceeding ID No. 2066, the Commission notes that these submissions were considered and rejected by the Commission in Decision 2013-051. This panel of the Commission agrees with the findings of the Commission in Decision 2013-051. In addition, while the Commission did allow additional cost recovery based on complexity, Decision 2013-051 did not allow full cost recovery on this basis.⁹ This panel of the Commission similarly agrees that full costs recovery is not required and denies ATCO Electric's request for full recovery of fees above the *Scale of Costs*. In addition, in light of the guidance and directions provided by the Commission in Decision 2012-237 on the filing of capital tracker applications, the Commission does not consider that the complexity of the capital trackers proceeding justifies any additional cost recovery.

24. The Commission has reviewed ATCO Electric's costs claim and finds that the hours incurred for legal and consulting fees are reasonable for the tasks described in the costs claim. The hours included in the costs claim appropriately reflect the complexity of the proceeding and the time required to prepare the capital tracker applications in accordance with the findings and directions in Decision 2012-237. The Commission has reviewed the justifications presented for an increase in fees over the *Scale of Costs* and does not consider that an increase in the hourly rate in excess of the *Scale of Costs* is warranted.

25. The Commission reduces the costs claimed for the legal fees of Bennett Jones LLP in accordance with the hourly rates under the *Scale of Costs* to 38.50 hours at \$350.00 per hour, and 20.35 hours at \$320.00 per hour. Accordingly, the Commission approves ATCO Electric's legal fees in the amount of \$19,987.00 and disbursements of \$584.50.

26. National Economic Research Associates provided consulting services research, review of the application, and prepared expert evidence. The claim for consulting fees is in excess of the *Scale of Costs*. The Commission finds that the number of hours claimed adequately reflects the consulting work performed in assisting ATCO Electric with preparation of its application and the filing of National Economic Research Associates' expert evidence. The full recovery of fees at hourly rates in excess of the *Scale of Costs* is not supported in the descriptions included in the

⁸ Decision 2013-051 051: Rate Regulation Initiative Distribution Performance-Based Regulation, Costs Awards Application Nos. 1608735, 1608737, 1608738, 1608739, 1608740 and 1608744, Proceeding ID No. 2066, February 20, 2013.

⁹ Ibid. paragraphs 59 to 65.

statements of account for reviewing the capital tracker application, researching precedents, and preparing testimony. The Commission reduces the costs claimed for the consulting fees of National Economic Research Associates in accordance with the hourly rates under the *Scale of Costs* to 66.38 hours at \$270.00 per hour, and 153.26 hours at \$120.00 per hour. The Commission approves ATCO Electric's costs claim for consulting fees in the amount of \$36,313.80.

27. The total amount of costs awarded to ATCO Electric is \$56,885.30, as shown in column (h) of Appendix A. The approved costs are eligible for true-up in the company's annual PBR rate adjustment filing for 2013, consistent with the Commission's October 4, 2012 letter and paragraph 985 of Decision 2012-237.

3.3 ATCO Gas and Pipelines Ltd.

28. ATCO Gas submitted a costs claim in the total amount of \$119,234.81. The claim is comprised of legal fees for Bennett Jones LLP in the amount of \$40,958.50, disbursements in the amount of \$584.50 for photocopying and printing, and consulting fees for National Economic Research Associates in the amount of \$77,691.81. Bennett Jones LLP provided a total of 58.85 hours of legal services for review, preparation, and revision of the application, business cases and evidence. National Economic Research Associates provided a total of 219.63 hours for consulting services consisting of document review, compiling data and research, analysing capital tracker precedents, reviewing the capital tracker application and preparing expert evidence.

29. ATCO Gas filed for full recovery of its actual costs in excess of the *Scale of Costs* under Rule 022. ATCO Gas explained in its application that its approach is consistent with its position that utilities are entitled to recover all prudently incurred regulatory costs. ATCO Gas stated that full cost recovery is justified as this proceeding is Commission directed, and given the complexity of the proceeding. The company argued that this proceeding is an extension of the PBR proceeding resulting in Decision 2012-237, which the Commission acknowledged to be complex. ATCO Gas submitted that full costs recovery is warranted for the reasons outlined in the PBR costs application under Proceeding ID No. 2066.¹⁰

30. In Decision 2013-051¹¹ resulting from Proceeding ID No. 2066, the Commission denied full recovery of costs, acknowledged that the PBR proceeding was complex and awarded a premium for the companies above the *Scale of Costs*.

31. The Commission has considered the costs claim submitted by ATCO Gas bearing in mind the principles specified in the Commission's *Scale of Costs*, as set out in Appendix A to Rule 022. With respect to ATCO Gas' argument that full costs recovery is supported by the reasons provided in Proceeding ID No. 2066, the Commission notes that these submissions were considered and rejected by the Commission in Decision 2013-051. The panel of this Commission agrees with the findings of the Commission in Decision 2013-051. In addition, while the Commission did allow additional cost recovery based on complexity, Decision 2013-051 did not

¹¹ Decision 2013-051 051: Rate Regulation Initiative Distribution Performance-Based Regulation, Costs Awards Application Nos. 1608735, 1608737, 1608738, 1608739, 1608740 and 1608744, Proceeding ID No. 2066, February 20, 2013.

allow full cost recovery on this basis.¹² The panel of this Commission similarly agrees that full costs recovery is not required and denies ATCO Gas' request for full recovery of fees above the *Scale of Costs*. In addition, in light of the guidance and directions provided by the Commission in Decision 2012-237 on the filing of capital tracker applications, the Commission does not consider that the complexity of the capital trackers proceeding justifies any additional cost recovery.

32. The Commission has reviewed ATCO Gas' costs claim and finds that the hours incurred for legal and consulting fees are reasonable for the tasks described in the costs claim. The hours included in the costs claim appropriately reflect the complexity of the proceeding and the time required to prepare the capital tracker applications in accordance with the findings and direction in Decision 2012-237. The Commission has reviewed the justifications presented for an increase in fees over the *Scale of Costs* and does not consider that an increase in the hourly rate in excess of the *Scale of Costs* is warranted.

33. The Commission reduces the costs claimed for the legal fees of Bennett Jones LLP in accordance with the hourly rates under the *Scale of Costs* to 38.50 hours at \$350.00 per hour, and 20.35 hours at \$320.00 per hour. Accordingly, the Commission approves ATCO Gas' legal fees in the amount of \$19,987.00 and disbursements of \$584.50.

34. National Economic Research Associates provided consulting services, research, review of the application, and prepared expert evidence. The claim for consulting fees is in excess of the *Scale of Costs*. The Commission finds that the number of hours claimed adequately reflects the consulting work performed in assisting ATCO Gas with preparation of its application and the filing of National Economic Research Associates' expert evidence. The full recovery of fees at hourly rates in excess of the *Scale of Costs* is not supported in the descriptions included in the statements of account for reviewing the capital tracker application, researching precedents, and preparing testimony. The Commission reduces the costs claimed for the consulting fees of National Economic Research Associates in accordance with the hourly rates under the *Scale of Costs* to 66.38 hours at \$270.00 per hour, and 153.26 hours at \$120.00 per hour. The Commission approves ATCO Gas' costs claim for consulting fees in the amount of \$36,313.80.

35. The total amount of costs awarded to ATCO Gas is \$56,885.30, as shown in column (h) of Appendix A. The approved costs are eligible for true-up in the company's annual PBR rate adjustment filing for 2013, consistent with the Commission's October 4, 2012 letter and paragraph 985 of Decision 2012-237.

3.4 EPCOR Distribution & Transmission Inc.

36. EPCOR submitted a costs claim in the total amount of \$159,105.55. The claim is comprised of: legal fees for Fasken Martineau DuMoulin LLP (Fasken Martineau) in the amount of \$94,344.50 for 299.90 hours of legal services for review, preparation, and revising the application and disbursements of \$237.05 for telephone charges and internal photocopying. The total fees claimed also included consulting fees for Dr. David Ryan in the amount of \$1,000.00 for 5 hours of consulting services, disbursements of \$564.00 for access and data acquisition from The Conference Board of Canada used to prepare an inflation factor escalator report, and consulting fees for Mr. Dana Oikawa in the amount of \$60,960.00 for 381 hours and

¹² Ibid. paragraphs 59 to 65.

disbursements in the amount of \$2,000.00 for Alberta External Markets Forecast for access to data used to prepare EPCOR's forecast billing determinants during the PBR term.

37. The Commission has considered the costs claim submitted by EPCOR bearing in mind the principles specified in the Commission's *Scale of Costs*, as set out in Appendix A to Rule 022. The hourly rates claim for legal and disbursements is in accordance with the *Scale of Costs*.

38. In assessing the overall legal fees submitted, the Commission is mindful that EPCOR's capital trackers application is extensive and includes 19 business cases and several engineering studies. The Commission, however, finds that the hours claimed for legal fees are excessive for the tasks described in the statements of account. The Commission also observes that the legal costs claimed were well above any other company claiming costs in this proceeding.

39. The statements of account for legal fees attached to EPCOR's costs claim reflect work performed on the capital trackers proceeding as early as March 16, 2012, which was well before the commencement of this proceeding. The Commission notes that the record of the Rate Regulation Initiative PBR proceeding¹³ was not closed until June 13, 2012 and Decision 2012-237 was not issued until September 12, 2012.

40. A number of hours were billed by co-counsel prior to September of 2012, who has an engineering background, for extensive review of documents related to the application and business cases.

41. The Commission is of the view that hours claimed between March 16, 2012 and August 31, 2012 were not reasonably incurred because these hours relate to work performed before the month of September, when Decision 2012-327 was issued. Further, the Commission observes that no other party is claiming costs for preparation of the capital trackers application for legal fees prior to September 2012. Accordingly, the Commission disallows 70.25 hours for Mr. Ahmed and 12.65 hours for Mr. Liteplo for work performed prior to September of 2012.

42. The Commission considers that the hours incurred in September of 2012, were reasonably incurred for reviewing and revising the application and business cases, attending meetings to review the application, and providing legal advice related to the proceeding. The Commission allows legal costs incurred from September of 2012 forward because these costs are reasonable for the preparation of the application arising from PBR and the Commission's directions on the treatment of capital by way of capital trackers in Decision 2012-237. EPCOR's costs for legal fees are approved in the amount of \$73,057.00 for 190.7 hours of legal work performed at \$350.00 per hour, 26.3 hours of legal work performed at \$240.00 per hour, plus disbursements of \$237.05.

43. The costs claimed for Dr. Ryan's inflation factors escalation report and Mr. Oikawa's consulting work on forecast billing determinants are within the *Scale of Costs*. The Commission has reviewed the costs claimed for preparation of these reports and finds that the consulting hours and fees are reasonable. The Commission approves EPCOR's costs claimed for Dr. Ryan's report on inflation factor escalators and for Mr. Oikawa's preparation of forecast billing determinants for the full amounts claimed.

¹³ Application No. 1606029, Proceeding ID No.

44. Accordingly, the Commission approves EPCOR's claim for fees in the total amount of \$137,818.05, as shown in column (h) of Appendix A. The approved costs are eligible for true-up in the company's annual PBR rate adjustment filing for 2013, consistent with the Commission's October 4, 2012 letter and paragraph 985 of Decision 2012-237.

3.5 FortisAlberta Inc.

45. FortisAlberta submitted a costs claim in the total amount of \$13,947.50. The claim is comprised of legal fees for Davis LLP in the amount of \$13,947.50 for 39.85 hours for drafting and review of the application, attending meetings and preparing other correspondence related to the proceeding.

46. The Commission has considered the costs claim submitted by FortisAlberta bearing in mind the principles specified in the Commission's *Scale of Costs*, as set out in Appendix A to Rule 022. The Commission finds that the hours incurred are reasonable given tasks described in the costs claim. The claim for professional fees is in accordance with the *Scale of Costs*. Accordingly, the Commission approves FortisAlberta's claim for fees in the total amount of \$13,947.50, as shown in column (h) of Appendix A. The approved costs are eligible for true-up in the company's annual PBR rate adjustment filing for 2013, consistent with the Commission's October 4, 2012 letter and paragraph 985 of Decision 2012-237.

4 GST

47. No GST was claimed in the costs awards for AltaGas, ATCO Electric, ATCO Gas, EPCOR and Fortis. The Commission has not awarded GST on the costs claimed by the companies but emphasizes that its treatment of the GST claim in no way relieves participants or their consultants from their GST obligations pursuant to the *Excise Tax Act*, R.S.C. 1985, c. E-15.

5 Order

48. It is hereby ordered that:

- (1) AltaGas Utilities Inc. shall pay external costs in the amount of \$2,160.00, as set out in column (h) of Appendix A
- (2) ATCO Electric Ltd. shall pay external costs in the amount of \$56,885.30, as set out in column (h) of Appendix A.
- (3) ATCO Gas and Pipelines Ltd. shall pay external costs in the amount of \$56,885.30 as set out in column (h), of Appendix A.
- (4) EPCOR Distribution and Transmission Inc. shall pay external costs in the amount of \$137,818.05 as set out in column (h), of Appendix A.
- (5) FortisAlberta Inc. shall pay external costs in the amount of \$13,947.50, as set out in column (h) of Appendix A.

Dated on July 17, 2013.

The Alberta Utilities Commission

(original signed by)

Mark Kolesar
Vice-Chair

(original signed by)

Neil Jamieson
Commission Member

(original signed by)

Henry van Egteren
Commission Member

Total Costs Claimed/Awarded

	Total Fees Claimed (a)	Total Expenses Claimed (b)	Total GST Claimed (c)	Total Amount Claimed (d)	Total Fees Awarded (e)	Total Expenses Awarded (f)	Total GST Awarded (g)	Total Amount Awarded (h)
APPLICANTS								
AltaGas Utilities Inc.								
Energy Management & Regulatory Consulting Ltd.	\$2,160.00	\$0.00	\$0.00	\$2,160.00	\$2,160.00	\$0.00	\$0.00	\$2,160.00
Sub-Total	\$2,160.00	\$0.00	\$0.00	\$2,160.00	\$2,160.00	\$0.00	\$0.00	\$2,160.00
FortisAlberta Inc.								
Davis LLP	\$13,947.50	\$0.00	\$0.00	\$13,947.50	\$13,947.50	\$0.00	\$0.00	\$13,947.50
Sub-Total	\$13,947.50	\$0.00	\$0.00	\$13,947.50	\$13,947.50	\$0.00	\$0.00	\$13,947.50
ATCO Electric Ltd.								
Bennett Jones LLP	\$40,958.50	\$584.50	\$0.00	\$41,543.00	\$19,987.00	\$584.50	\$0.00	\$20,571.50
National Economic Research Associates	\$77,691.81	\$0.00	\$0.00	\$77,691.81	\$36,313.80	\$0.00	\$0.00	\$36,313.80
Sub-Total	\$118,650.31	\$584.50	\$0.00	\$119,234.81	\$56,300.80	\$584.50	\$0.00	\$56,885.30
ATCO Gas and Pipelines Ltd.								
Bennett Jones LLP	\$40,958.50	\$584.50	\$0.00	\$41,543.00	\$19,987.00	\$584.50	\$0.00	\$20,571.50
National Economic Research Associates	\$77,691.81	\$0.00	\$0.00	\$77,691.81	\$36,313.80	\$0.00	\$0.00	\$36,313.80
Sub-Total	\$118,650.31	\$584.50	\$0.00	\$119,234.81	\$56,300.80	\$584.50	\$0.00	\$56,885.30
EPCOR Distribution & Transmission Ltd.								
Fasken Martineau DuMoulin LLP	\$94,344.50	\$237.05	\$0.00	\$94,581.55	\$73,057.00	\$237.05	\$0.00	\$73,294.05
David Ryan	\$1,000.00	\$564.00	\$0.00	\$1,564.00	\$1,000.00	\$564.00	\$0.00	\$1,564.00
Dana Oikawa	\$60,960.00	\$2,000.00	\$0.00	\$62,960.00	\$60,960.00	\$2,000.00	\$0.00	\$62,960.00
Sub-Total	\$156,304.50	\$2,801.05	\$0.00	\$159,105.55	\$135,017.00	\$2,801.05	\$0.00	\$137,818.05
Sub-Total	\$409,712.62	\$3,970.05	\$0.00	\$413,682.67	\$263,726.10	\$3,970.05	\$0.00	\$267,696.15
TOTAL APPLICANT COSTS	\$409,712.62	\$3,970.05	\$0.00	\$413,682.67	\$263,726.10	\$3,970.05	\$0.00	\$267,696.15