



ATCO Gas

2003-2004 General Rate Application Phase II
Cost of Service Study Methodology and
Rate Design (Topic 4)

2005-2007 General Rate Application Phase II

Cost Awards

ALBERTA ENERGY AND UTILITIES BOARD

Utility Cost Order 2007-041: ATCO Gas

2003-2004 General Rate Application – Phase II

Cost of Service Study Methodology and Rate Design (Topic 4)

2005-2007 General Rate Application Phase II

Application No. 1475249

Cost Application No. 1487866

Published by

Alberta Energy and Utilities Board

640 – 5 Avenue SW

Calgary, Alberta

T2P 3G4

Telephone: (403) 297-8311

Fax: (403) 297-7040

Web site: www.eub.gov.ab.ca

Contents

- 1 INTRODUCTION..... 1**
- 2 VIEWS OF THE BOARD – AUTHORITY TO AWARD COSTS..... 2**
- 3 VIEWS OF THE BOARD – ASSESSMENT 3**
 - 3.1 Aboriginal Communities (ABCOM)..... 3**
 - 3.2 Alberta Irrigation Projects Association (AIPA)..... 4**
 - 3.3 City of Calgary (Calgary) 5**
 - 3.4 Consumers’ Coalition of Alberta (CCA) 6**
 - 3.5 Rate 13 Group (R13)..... 7**
 - 3.6 Remaining Participants 7**
- 4 GST..... 7**
- 5 ORDER 7**
- APPENDIX A – Summary of Costs Claimed and Awarded (Topic 4 - AGN) 9**
- APPENDIX B – Summary of Costs Claimed and Awarded (Topic 4 - AGS) 9**

ALBERTA ENERGY AND UTILITIES BOARD

Calgary, Alberta

ATCO Gas

**2003-2004 General Rate Application Phase II
COSS Methodology and Rate Design (Topic 4)
2005-2007 General Rate Application Phase II**

**Utility Cost Order 2007-041
Application No. 1475249
Cost Application No. 1487866**

1 INTRODUCTION

The Alberta Energy and Utilities Board (EUB or Board) received an application from ATCO Gas (AG) on August 31, 2005 for the approval of a 2003-2004 General Rate Application (GRA) Phase II, (the Original Application), being Application No. 1416346.

The Board separated the Original Application into 5 topics. A summary of the disposition of the 5 topics is provided below.

Topic 1	Final approval of 2003 and 2004 rates	Decision 2006-062
Topic 2	Transmission Service Charge Rider	Decision 2006-083
Topic 3	Terms and Conditions of Service	Decision 2006-075
Topic 4	Concepts and Principles for the 2005-2007 GRA Phase II	Decision 2007-026
Topic 5	One Revenue Requirement with Separate Rate Zones	Withdrawn

The Board has considered the costs related to Topics 1 through 3 in previous Cost Orders, as shown below.

Topic 1 Utility Cost Order [2006-047](#)
Topic 2 Utility Cost Order [2007-037](#)
Topic 3 Utility Cost Order [2006-059](#)

This Cost Order will consider the costs incurred for Topic 4.

Topic 4 was advanced in a series of workshops. In the final workshop on July 28, 2006, it was determined that AG would file an application requesting approval of the following.

- A Cost of Service Study (COSS) methodology for the North and South.
- Rate groups and rates for the ATCO Gas North and ATCO Gas South distribution subject to any re-filing associated with Board decisions approving the 2007 revenue requirement.
- Rates for the costs related to Carbon to be identified separately on the South schedules.

AG filed the Topic 4 application with the Board, being Application No. 1475249 on August 18, 2006 (the Application). The Board considered the Application, or Topic 4, at a public hearing held in Edmonton, Alberta, from December 11 – 14, 2006. On April 26, 2007 the Board issued Decision [2007-026](#).

Following the close of record for Topic 4, the EUB advised interested parties to file a cost claim for Topic 4 by March 26, 2007¹.

On March 29, 2007, a summary of the costs being claimed for Topic 4 was circulated to interested parties. Parties were advised that any comments regarding the figures listed in the summaries or the merits of the total costs claimed were to be filed by April 12, 2007. The Board did not receive any comments. Accordingly, the Board considers, for the purposes of this Cost Order, the cost process to have closed on April 12, 2007.

2 VIEWS OF THE BOARD – Authority to Award Costs

The Board's authority to award costs is derived from section 68 of the *Public Utilities Board Act*, R.S.A. 2000, c. P-45, which states in part:

- (1) The costs of and incidental to any proceeding before the Board, except as otherwise provided for in this Act, are in the discretion of the Board, and may be fixed in any case at a sum certain or may be taxed.

...

- (3) The Board may order by whom or to whom any costs are to be paid, and by whom they are to be taxed and allowed.

When assessing a cost claim pursuant to section 68, the Board is guided by Part 5 of its *Rules of Practice*, [AR 101/2001](#) and by the principles and policies expressed in Directive 031B, *Guidelines for Utility Cost Claims (Directive 031B)*. Before exercising its discretion to award costs, the Board must consider the effectiveness of a participant's contribution to the process, its relevance to the issues, and whether the costs claimed are fair and reasonable in light of the scope and nature of the issues in question.

In the Board's view, the responsibility to contribute positively to the process is inherent in the choice to intervene in a proceeding. The Board expects that those who choose to participate will prepare and present a position that is reasonable in light of the issues arising in the proceeding and necessary for the determination of those issues. When determining a cost award, the Board will consider if the participant acted responsibly in the proceeding and contributed to a better understanding of the issues before the Board. To the extent reasonably possible, the Board will be mindful of participants' willingness to co-operate with the Board and other participants to promote an efficient and cost-effective proceeding.

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

¹ EUB letter dated March 1, 2007

Various participants submitted cost claims totalling \$629,069.81 including actual GST of \$14,114.20 with respect to Topic 4. The claimants have allocated their cost claims between ATCO Gas North (AGN) and ATCO Gas South (AGS). A summary of the claims is available in Appendix A for AGN and Appendix B for AGS.

3 VIEWS OF THE BOARD – Assessment

3.1 Aboriginal Communities (ABCOM)

ABCOM submits a cost claim totalling \$19,025.00 for consulting fees incurred by Graves Engineering Corporation. ABCOM allocates the claim equally between AGN and AGS.

In this proceeding, ABCOM pursued the issue of new rate groups. ABCOM's intervention included participating at the oral hearing, filing Argument, and filing Reply Argument. Section 4.2 of Decision 2007-026 summarizes ABCOM's positions and arguments regarding new rate groups.

The Aboriginal Communities (ABCOM or First Nations) noted that there were, at the moment, two rate classes, however, if the principle could be established, then there would be no reason why a myriad of rate classes might not be applicable. From the First Nations perspective a rate that provided for a lower fixed charge plus a demand charge modulated by the elimination of the mains component might be more appropriate for First Nations customers.

The First Nations proposed that the Board should direct ATCO Gas to provide, as part of its next Rate Application, a cost allocation that considers rural residences. ATCO Gas should be directed to further differentiate into Low Use A (urban) and Low Use A (rural).

First Nations submitted that the distinction should be based on urban (a service in an incorporated town or city) and rural (being everything else). ABCOM also suggested it might be helpful to separate Low Use B into rural/urban as well.

ABCOM argued that ATCO Gas had admitted in evidence that the rural system was not serviced by the feeder mains system. For those reasons it appeared appropriate that rural customers should not have the cost of the feeder system allocated to them. First Nations submitted that this distinction should be captured in ATCO Gas' cost allocation methodology at the time of the next hearing.

The Board is of the view that ABCOM's participation failed to provide the Board with sufficient evidence in support of the positions it advanced. The Board's views reflect this in Decision 2007-026 at pages 13 and 14. This approach limited the value the Board received from ABCOM's intervention

ABCOM appeared to agree that a split of the Low Use Rate Group proposed by ATCO Gas was desirable but did not make a specific recommendation for implementation in this GRA.

...

While the Board may be prepared to consider other proposals directed at splitting the Low Use Rate Group, they must be properly supported by evidence and subject to full testing by parties. In this regard, the Board notes that the proposals put forward by

AUMA/EDM and ABCOM in argument were unsupported by evidence and accordingly the Board has afforded them little weight.

Although some areas of ABCOM's participation did not overly assist the Board, the Board did find value in ABCOM's cross-examination of the Panel for the Public Institutional Consumers of Alberta (PICA), and did find it appropriate to provide the following direction to ATCO.

However, the Board also directs ATCO Gas to come forward at the next GRA Phase II proceeding with an analysis and evaluation of the methods mentioned by Calgary, AUMA/EDM and ABCOM.²

Taking all of the foregoing into account, the Board does not find it reasonable to pass on the entire costs incurred by ABCOM onto customers. The Board does find it appropriate however; given the value of the cross-examination, and the result of the Board's direction; that 80% of the professional fees be approved, being \$15,220.00.

3.2 Alberta Irrigation Projects Association (AIPA)

AIPA submits a cost claim totalling \$61,985.60. The claim represents consulting fees of \$58,402.50 and expenses of \$3,583.10, incurred by Unryn & Associates Ltd. AIPA allocates the cost claim to AGS entirely.

A primary focus of AIPA's intervention involved an analysis of the calculations of non-coincident peak (NCP) using a 5, 6 and 7 year time period which incorporates a regression analysis. Decision 2007-026, at page 89, provides the following regarding AIPA's results.

All the AIPA alternatives resulted in a higher load factor than calculated by ATCO Gas, consequently each of these alternatives proposed a lower value of NCP associated with Irrigation customers. The 6 year analysis disregarded data for 2002 which appeared anomalous. ATCO Gas submitted that there is no "right" answer as to what is the best time period to use; rather, it is more important to be consistent from one COSS to another for this analysis. ATCO Gas submitted that a 5 year average has been used historically and that there is no compelling reason to use a different time period for determining the average in this COSS.

AIPA also proposed further approaches to reduce its lowest calculated NCP value by a further factor of 50%. The City of Calgary, Alberta Urban Municipality Association, and the City of Edmonton all took the same position regarding AIPA's recommendation. Decision 2007-026 provides the following.

AUMA/EDM concurred with Calgary that the irrigation NCP was understated and suggested that to be consistent with the -40°C design criteria for temperature sensitive loads, it would be more reasonable for the Irrigation customers to utilize the maximum peak day which occurred in 2001 (11,088 GJ/day), rather than the ATCO Gas proposal (10,233 GJ/day) or any of the AIPA alternatives (9366, 8767, 8339 or 50% of 8339 GJ/day). AUMA/EDM considered that the system must have been designed to meet that 2001 conservatively calculated peak demand.

² Decision 2007-026, page 14

At page 91 of Decision 2007-026 the Board states that it is “not persuaded that the 50% reduction to the NCP proposed by AIPA is warranted.

The Board received limited value from this area of AIPA’s intervention, and therefore does not find it appropriate for customers to bear all of the costs.

While the Board does not find that this particular area of AIPA’s intervention assisted the Board, it does recognize that other areas did provide value and assistance. In particular, the Board recognizes the useful and persuasive arguments with respect to Distribution Meter and Regulator expenses³; the use of helpful aids to cross examination, and Argument that provided a good understanding of why AIPA put forward the positions it did. For these reasons, the Board finds it appropriate for a portion of AIPA’s costs to be passed onto customers.

Taking all of the foregoing into account, the Board finds it reasonable to approve 70% of the professional fees being claimed, being \$40,881.75. The Board finds the expenses of \$3,583.10 appropriate, and approves them in full.

3.3 City of Calgary (Calgary)

Calgary submits a claim of \$225,501.69. The claim represents fees, expenses, and GST incurred by McLennan Ross LLP, Energy Group Inc., and Stephen Johnson Chartered Accountants.

The Board is of the view that Calgary put forward the most complete evidence in this proceeding and recognizes that Calgary was a key participant in the workshops. The Board finds that Calgary’s cost claim is commensurate with the value received by the Board. Based on Calgary’s participation being equally applicable to north and south, the Board finds it appropriate to allocate the cost claim equally to AGN and AGS.

The Board finds it important to specifically acknowledge the 555 hours incurred by Energy Group Inc. While the Board was initially concerned with the number of hours incurred, the Board finds that the level of detail provided in the cost claim accounting supports the 555 hours being claimed. The accounts provide substantial detail which includes references to specific sections of the Application being reviewed; what workshops were attended, clear indication of work responsibility among the Calgary team; reference to other specific interveners, and the material that Calgary was reviewing and responding to. The Board also appreciates that the billing was provided in monthly statements; making it very clear to understand what stages of the proceeding the hours were being incurred in.

For the foregoing reasons the Board approves the fees and disbursements claimed by Calgary in full. GST is not approved for the reasons provided in [section 4](#) below.

³ Decision 2007-026, page 38

3.4 Consumers' Coalition of Alberta (CCA)

CCA submits a cost claim totalling \$67,006.30. The claim includes legal costs incurred by Wachowich & Company, and consulting costs incurred by Professional Regulatory Services, Inc. CCA allocates the cost claim equally between AGN and AGS.

In considering the cost claim filed by CCA, the Board notes that not all areas of CCA's intervention assisted the Board with understanding the issues before it. While the Board appreciates CCA's participation, especially given the representation of the provincial wide small customer group, in this proceeding CCA did not always provide the Board with the rationale for its positions and for agreeing with the positions of other parties. The Board found this to be the case in dealing with the topics of Rate Groups and Concept of Diversity.

With respect to the determination of appropriate Rate Groups, the following positions were not adequately supported by rational or evidence:

- CCA saw some merit in the further dividing of rate classes because of the over allocation of costs through classification of costs to customer.
- The CCA disagreed with ATCO Gas and agreed with Calgary that that the low use rate group lacks homogeneity.
- Although Calgary focused on the allocation of meters costs in its rate group analysis, the CCA considered that the same could be said of services and mains.
- The CCA supported Calgary's proposal that the High Use Rate Group should be split using a breakpoint of 50,000 GJ per year.

With respect to Concept of Diversity, CCA did not assist the Board with understanding its position. CCA agreed with Calgary's -34°C proposal, but did not provide the Board with an explanation for that position.

The Board also found that there were instances where CCA exhibited a misunderstanding of the issues, resulting in the Board providing little weight, if any, to this aspect of the CCA's evidence. An example of the Board's views in this regard is provided in the following section of Decision 2007-026.

The Board agrees with ATCO Gas that the CCA analysis was not appropriate because the referenced meter replacement costs were not the meter costs included in the Proposed COSS and were only used as part of the Meter Minimum System Method to classify the costs as customer related and demand related.⁴

⁴ Page 35

Taking all of the foregoing into account, the Board finds it reasonable to approve 70% of the legal and consulting fees being claimed. The Board finds the expenses appropriate, and approves them in full. GST on the approved fees and expenses is also approved. The total amount approved with respect to CCA is \$47,516.24.

3.5 Rate 13 Group (R13)

R13 submits a claim of \$43,855.52. The claim represents legal costs incurred by Lawson Lundell, consulting costs incurred by Robert Knecht, and further consulting costs incurred by Sproule Management. R13 has allocated the cost claim equally between AGN and AGS.

The Board finds that the R13 cost claim is reasonable and commensurate with the value that the Board received. In particular, the Board wishes to note that R13 filed a very clear and concise Argument. The Board found the entire intervention to be well organized and efficient.

The Board approves the R13 cost claim in full.

3.6 Remaining Participants

The Board has reviewed the costs submitted by the remaining participants; Alberta Urban Municipalities Association and City of Edmonton (AUMA/EDM), and the Public Institutional Consumers of Alberta (PICA); bearing in mind the principles specified in the Board's *Scale of Costs* set out in Appendix C to [Directive 031B](#). The Board finds that the participation of these parties was, for the most part, effective and of assistance in reviewing the Application. The Board considers that AUMA/EDM costs of \$73,225.32 and PICA costs of \$80,466.90; are commensurate with the value that the Board received from these parties. Therefore, the Board approves AUMA/EDM and PICA costs in full.

4 GST

In accordance with the Board's treatment of the GST on cost awards, AGN and AGS are required to pay only that portion of the GST paid by interveners that may not be recoverable through the GST credit mechanism, accordingly where parties are eligible for a GST credit the Board has reduced this particular portion of their claim. Eligible GST approved by the Board amounts to \$6,834.44. The GST allowed by the Board may be charged against each Applicant's respective Hearing Cost Reserve Account, as allocated in Appendix A and Appendix B.

The Board emphasizes that its treatment of the GST claimed in no way relieves participants or their lawyers and consultants from their GST obligations pursuant to the *Excise Tax Act*, R.S.C. 1985, c. E-15.

5 ORDER

IT IS HEREBY ORDERED:

1. ATCO Gas North shall pay intervener costs in the amount of \$240,692.34, as set out in column (h) of [Appendix A](#).
2. ATCO Gas North's external costs are approved in the amount of \$29,001.74, as set out in column (h) of [Appendix A](#).

3. ATCO Gas North shall record in its Hearing Cost Reserve Account the allowed external costs and intervener costs in the amount of \$269,694.08.
4. ATCO Gas South shall pay intervener costs in the amount of \$285,157.42, as set out in column (h) of Appendix B.
5. ATCO Gas South's external costs are approved in the amount of \$29,001.74, as set out in column (h) of Appendix B.
6. ATCO Gas South shall record in its Hearing Cost Reserve Account the allowed external costs and intervener costs in the amount of \$314,159.16.

Dated in Calgary, Alberta on this 3rd day of July, 2007.

ALBERTA ENERGY AND UTILITIES BOARD

Original Signed by Thomas McGee

Thomas McGee
Board Member

APPENDIX A – Summary of Costs Claimed and Awarded (Topic 4 - AGN)



Appendix A (AGN)

APPENDIX B – Summary of Costs Claimed and Awarded (Topic 4 - AGS)



Appendix B (AGS)

[\(Back to Table of Contents\)](#)

AGN
GRA Phase II - Topic 4
(1487866)

Costs Claimed and Awarded
(Cost No. 1487866)

	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)
APPLICANT								
ATCO Gas North								
Bennett Jones LLP	\$28,718.00	\$283.74	\$0.00	\$29,001.74	\$28,718.00	\$283.74	\$0.00	\$29,001.74
Sub-Total	\$28,718.00	\$283.74	\$0.00	\$29,001.74	\$28,718.00	\$283.74	\$0.00	\$29,001.74
INTERVENERS								
Aboriginal Communities								
Graves Engineering Corporation	\$9,512.50	\$0.00	\$0.00	\$9,512.50	\$7,610.00	\$0.00	\$0.00	\$7,610.00
Sub-Total	\$9,512.50	\$0.00	\$0.00	\$9,512.50	\$7,610.00	\$0.00	\$0.00	\$7,610.00
Alberta Urban Municipalities Association/City of Edmonton								
Bryan & Company	\$10,813.75	\$1,034.02	\$710.87	\$12,558.64	\$10,813.75	\$1,034.02	\$710.87	\$12,558.64
Robert Bruggeman Regulatory Consulting Ltd.	\$22,376.25	\$316.22	\$1,361.55	\$24,054.02	\$22,376.25	\$316.22	\$1,361.55	\$24,054.02
Sub-Total	\$33,190.00	\$1,350.24	\$2,072.42	\$36,612.66	\$33,190.00	\$1,350.24	\$2,072.42	\$36,612.66
The City of Calgary								
Energy Group Inc.	\$56,307.78	\$799.00	\$0.00	\$57,106.78	\$56,307.78	\$799.00	\$0.00	\$57,106.78
Stephen Johnson Chartered Accountants	\$30,840.00	\$673.29	\$1,890.50	\$33,403.79	\$30,840.00	\$673.29	\$0.00	\$31,513.29
McLennan Ross LLP	\$19,157.38	\$1,885.00	\$1,197.00	\$22,239.38	\$19,157.38	\$1,885.00	\$0.00	\$21,042.38
Sub-Total	\$106,305.16	\$3,357.29	\$3,087.50	\$112,749.95	\$106,305.16	\$3,357.29	\$0.00	\$109,662.45
Consumers' Coalition of Alberta								
Wachowich & Company	\$9,776.00	\$887.90	\$639.83	\$11,303.73	\$6,843.20	\$887.90	\$463.87	\$8,194.97
Professional Regulatory Services, Inc.	\$20,868.75	\$74.10	\$1,465.26	\$22,408.11	\$14,608.13	\$74.10	\$880.93	\$15,563.16
Sub-Total	\$30,644.75	\$962.00	\$2,105.09	\$33,711.84	\$21,451.33	\$962.00	\$1,344.80	\$23,758.12
Public Institutional Consumers of Alberta								
Energy Management & Regulatory Consulting Ltd.	\$22,942.50	\$1,775.80	\$0.00	\$24,718.30	\$22,942.50	\$1,775.80	\$0.00	\$24,718.30
Nancy J. McKenzie Professional Corp.	\$16,375.00	\$28.05	\$0.00	\$16,403.05	\$16,375.00	\$28.05	\$0.00	\$16,403.05
Sub-Total	\$39,317.50	\$1,803.85	\$0.00	\$41,121.35	\$39,317.50	\$1,803.85	\$0.00	\$41,121.35

AGN
 GRA Phase II - Topic 4
 (1487866)

Costs Claimed and Awarded
 (Cost No. 1487866)

	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)
Rate 13 Group								
Lawson Lundell LLP	\$10,768.00	\$585.28	\$0.00	\$11,353.28	\$10,768.00	\$585.28	\$0.00	\$11,353.28
Robert Knecht	\$4,125.00	\$0.00	\$0.00	\$4,125.00	\$4,125.00	\$0.00	\$0.00	\$4,125.00
Sproule Management	\$6,197.50	\$251.98	\$0.00	\$6,449.48	\$6,197.50	\$251.98	\$0.00	\$6,449.48
Sub-Total	\$21,090.50	\$837.26	\$0.00	\$21,927.76	\$21,090.50	\$837.26	\$0.00	\$21,927.76
TOTAL INTERVENER COSTS	\$240,060.41	\$8,310.64	\$7,265.01	\$255,636.06	\$228,964.49	\$8,310.64	\$3,417.22	\$240,692.34
TOTAL INTERVENER AND APPLICANT COSTS	\$268,778.41	\$8,594.38	\$7,265.01	\$284,637.80	\$257,682.49	\$8,594.38	\$3,417.22	\$269,694.08

**AGS
GRA Phase II - Topic 4
(1487866)**

**Costs Claimed and Awarded
(Cost No. 1487866)**

	Total Fees Claimed (a)	Total Expenses Claimed (b)	Total GST Claimed (c)	Total Amount Claimed (d)	Total Fees Awarded (e)	Total Expenses Awarded (g)	Total GST Awarded (h)	Total Amount Awarded (i)
APPLICANT								
ATCO Gas South								
Bennett Jones LLP	\$28,718.00	\$283.74	\$0.00	\$29,001.74	\$28,718.00	\$283.74	\$0.00	\$29,001.74
Sub-Total	\$28,718.00	\$283.74	\$0.00	\$29,001.74	\$28,718.00	\$283.74	\$0.00	\$29,001.74
INTERVENERS								
Aboriginal Communities								
Graves Engineering Corporation	\$9,512.50	\$0.00	\$0.00	\$9,512.50	\$7,610.00	\$0.00	\$0.00	\$7,610.00
Sub-Total	\$9,512.50	\$0.00	\$0.00	\$9,512.50	\$7,610.00	\$0.00	\$0.00	\$7,610.00
Alberta Irrigation Projects Association								
Unryn & Associates Ltd.	\$58,402.50	\$3,583.10	\$0.00	\$61,985.60	\$40,881.75	\$3,583.10	\$0.00	\$44,464.85
Sub-Total	\$58,402.50	\$3,583.10	\$0.00	\$61,985.60	\$40,881.75	\$3,583.10	\$0.00	\$44,464.85
Alberta Urban Municipalities Association/City of Edmonton								
Bryan & Company	\$10,813.75	\$1,034.02	\$710.87	\$12,558.64	\$10,813.75	\$1,034.02	\$710.87	\$12,558.64
Robert Bruggeman Regulatory Consulting Ltd.	\$22,376.25	\$316.22	\$1,361.55	\$24,054.02	\$22,376.25	\$316.22	\$1,361.55	\$24,054.02
Sub-Total	\$33,190.00	\$1,350.24	\$2,072.42	\$36,612.66	\$33,190.00	\$1,350.24	\$2,072.42	\$36,612.66
The City of Calgary								
Energy Group Inc.	\$56,307.78	\$799.00	\$0.00	\$57,106.78	\$56,307.78	\$799.00	\$0.00	\$57,106.78
Stephen Johnson Chartered Accountants	\$30,840.00	\$673.29	\$1,891.09	\$33,404.38	\$30,840.00	\$673.29	\$0.00	\$31,513.29
McLennan Ross LLP	\$19,157.38	\$1,885.23	\$1,197.97	\$22,240.58	\$19,157.38	\$1,885.23	\$0.00	\$21,042.61
Sub-Total	\$106,305.16	\$3,357.52	\$3,089.06	\$112,751.74	\$106,305.16	\$3,357.52	\$0.00	\$109,662.68
Consumers' Coalition of Alberta								
Wachowich & Company	\$9,776.00	\$887.90	\$639.83	\$11,303.73	\$6,843.20	\$887.90	\$463.87	\$8,194.97
Professional Regulatory Services, Inc.	\$20,868.75	\$74.10	\$1,465.26	\$22,408.11	\$14,608.13	\$74.10	\$880.93	\$15,563.16
Sub-Total	\$30,644.75	\$962.00	\$2,105.09	\$33,711.84	\$21,451.33	\$962.00	\$1,344.80	\$23,758.12

**AGS
GRA Phase II - Topic 4
(1487866)**

**Costs Claimed and Awarded
(Cost No. 1487866)**

	Total Fees Claimed (a)	Total Expenses Claimed (b)	Total GST Claimed (c)	Total Amount Claimed (d)	Total Fees Awarded (e)	Total Expenses Awarded (g)	Total GST Awarded (h)	Total Amount Awarded (i)
Public Institutional Consumers of Alberta								
Energy Management & Regulatory Consulting Ltd.	\$22,942.50	\$1,775.80	\$0.00	\$24,718.30	\$22,942.50	\$1,775.80	\$0.00	\$24,718.30
Nancy J. McKenzie Professional Corp.	\$16,375.00	\$28.05	\$0.00	\$16,403.05	\$16,375.00	\$28.05	\$0.00	\$16,403.05
Sub-Total	\$39,317.50	\$1,803.85	\$0.00	\$41,121.35	\$39,317.50	\$1,803.85	\$0.00	\$41,121.35
Rate 13 Group								
Lawson Lundell LLP	\$10,768.00	\$585.28	\$0.00	\$11,353.28	\$10,768.00	\$585.28	\$0.00	\$11,353.28
Robert Knecht	\$4,125.00	\$0.00	\$0.00	\$4,125.00	\$4,125.00	\$0.00	\$0.00	\$4,125.00
Sproule Management	\$6,197.50	\$251.98	\$0.00	\$6,449.48	\$6,197.50	\$251.98	\$0.00	\$6,449.48
Sub-Total	\$21,090.50	\$837.26	\$0.00	\$21,927.76	\$21,090.50	\$837.26	\$0.00	\$21,927.76
TOTAL INTERVENER COSTS	\$298,462.91	\$11,893.97	\$7,266.57	\$317,623.45	\$269,846.24	\$11,893.97	\$3,417.22	\$285,157.42
TOTAL INTERVENER AND APPLICANT COSTS	\$327,180.91	\$12,177.71	\$7,266.57	\$346,625.19	\$298,564.24	\$12,177.71	\$3,417.22	\$314,159.16