



# ATCO Gas North and ATCO Gas South

2003-2004 Interim Rate Application

2003-2004 General Rate Application  
Phase I

Cost Awards

**ALBERTA ENERGY AND UTILITIES BOARD**

Utility Cost Order 2006-013: ATCO Gas North and ATCO Gas South  
2003-2004 Interim Rate Application  
2003-2004 General Rate Application, Phase I  
Application Nos. 1275466 and 1284374

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## Contents

<b>1</b>	<b>INTRODUCTION.....</b>	<b>1</b>
<b>2</b>	<b>VIEWS OF THE BOARD – AUTHORITY TO AWARD COSTS.....</b>	<b>2</b>
<b>3</b>	<b>VIEWS OF THE BOARD – ASSESSMENT .....</b>	<b>3</b>
<b>3.1</b>	<b>ATCO Gas North and South (ATCO).....</b>	<b>3</b>
<b>3.2</b>	<b>City of Calgary (Calgary) .....</b>	<b>3</b>
	Burnet, Duckworth & Palmer (BDP).....	5
	Stephen Johnson.....	6
	J.D. McCormick Financial Services, Inc. ....	7
	M.K. Berkowitz & Associates Ltd.....	8
<b>4</b>	<b>GST.....</b>	<b>8</b>
<b>5</b>	<b>ORDER .....</b>	<b>8</b>
	<b>APPENDIX A – Summary of Costs Claimed and Awarded (AGN) .....</b>	<b>10</b>
	<b>APPENDIX B – Summary of Costs Claimed and Awarded (AGS) .....</b>	<b>10</b>



# ALBERTA ENERGY AND UTILITIES BOARD

Calgary, Alberta

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**ATCO Gas North and South  
2003/2004 Interim Rate Application  
2003/2004 General Rate Application, Phase I**

**Utility Cost Order 2006-013  
Application Nos. 1284374 and 1275466  
File No. 8000-1275466-01**

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## 1 INTRODUCTION

By letter dated August 2, 2002, ATCO Gas (ATCO or the Company), a division of ATCO Gas and Pipelines Ltd., filed Phase I of a 2003/2004 General Rate Application (GRA) with the Alberta Energy and Utilities Board (the Board or EUB). Further, on November 27, 2002, ATCO filed an application with the Board requesting approval of proposed rates on an interim refundable basis (collectively the Application).

A public hearing was held in Edmonton from March 10, 2003 until March 26, 2003 and then re-convened in Calgary from May 20, 2003 until May 21, 2003. Parties filed written argument and reply argument on June 9, 2003 and July 3, 2003, respectively. The Panel assigned to consider these matters consisted of Board members Mr. B. T. McManus Q.C. (Chair), Mr. G. J. Miller, and Mr. J. I. Douglas, FCA.

On December 24, 2002 the Board issued Decision [2002-115](#) with respect to Interim Rates and on October 1, 2003 issued Decision [2003-072](#) with respect to Phase I of the GRA.

On June 4, 2003, the City of Calgary (Calgary) was given permission to defer the filing of its cost claim related to cost of capital issues so that it could consider whether any efficiencies in this particular area, in terms of cost savings, could be realized given certain other general rate applications that were scheduled for 2003.

On August 13, 2003 Calgary filed its cost claim (the Initial Claim) in respect of the non cost of capital components of the Application in the amount of \$213,823.56. In addition it provided additional information with respect to all aspects of its costs, including an explanation of its approach to cost of capital evidence.

The Board considered all participants' costs associated with the proceeding, including Calgary's claim of \$213,823.56, and on February 23, 2004 issued Utility Cost Order [2004-11](#).

On March 26, 2004 Calgary provided the Board with an analysis with respect to the allocation of its cost of capital costs in the following applications:

- AltaLink and TransAlta 2002-2003 and 2003-2004 GTA, Application Nos. 1279345 and 1279347;
- TransAlta Stub Period, Application No. 1287507;
- ATCO Gas 2003-2004 GRA, Application No. 1275466;
- ATCO Electric 2003-2004 GTA, Application No. 1275494;
- ATCO Pipelines 2003-2004 GRA, Application No. 1292783; and

- ETI 2003-2005 GTA, Application No. 1287141.

Calgary noted that there was some basis for allocating some costs among the proceedings to recognize efficiencies that were realized from application to application. However, Calgary ultimately concluded that the amounts involved were not sufficiently material to warrant the effort that would be required to carry out the allocation exercise.

On April 2, 2004, Calgary submitted its costs related to cost of capital matters. This Cost Order deals with this particular cost of capital cost submission made by Calgary. The Board circulated a summary of Calgary's Cost of Capital claim on July 2, 2004 and requested comments from interested parties on or before July 16, 2004. The Board received no comments on the claim.

In addition to Calgary's cost submission, the Board also received an additional cost claim from ATCO dated May 27, 2004. ATCO's original claim overlooked an invoice from Foster & Associates due to the invoice being inadvertently coded to the incorrect account. ATCO became aware of the oversight during the preparation its cost claim for the Generic Cost of Capital proceeding. The Board is prepared to allow this late filing.

This Cost Order will deal with Calgary's cost of capital claim of April 2, 2004 and ATCO's cost claim relating to Foster & Associates dated May 27, 2004.

## 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' will 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.

### **3 VIEWS OF THE BOARD – Assessment**

#### **3.1 ATCO Gas North and South (ATCO)**

ATCO's additional claim represents professional fees incurred by Foster & Associates, Inc. in the amount of \$34,170.84 together with expenses in the amount of \$752.08 for an overall claim of \$34,922.94 which ATCO has allocated equally between ATCO Gas North and ATCO Gas South. The invoice is reflective of work done in respect cost of capital work and includes assistance and preparation of data requests and responses, analysis of intervener evidence, preparation of rebuttal testimony, and preparation and appearance for cross examination. The Board has reviewed the claim and notes that the fees are within the prescribed Scale of Costs.

The Board notes the following passages from Decision [2003-072](#) at pages 99 and 100:

ATCO attempted to avoid incurring the significant costs associated with the presentation of expert testimony regarding rate of return issues, and given the Board's clearly expressed concerns, chose not to approach this important subject in the traditional way. Rather, ATCO sought to build upon those components of the Board's most recent decision with an adjustment that would reflect observable and verifiable changes in the market's perception of the difference between the risk of utilities' securities relative to long-term government bonds....

ATCO noted that the evidence sponsored by Drs. Booth and Berkowitz raised technical issues, which were beyond the capability of Company witnesses to deal with, so the Company sponsored Ms. McShane to reply with respect to those technical issues.

It is clear from the above passages that ATCO attempted to avoid the costs incurred with engaging expert witnesses but felt compelled to do so in order to respond to evidence presented by interveners. The Board finds the costs submitted to be reasonable and the evidence submitted by Ms. McShane generally responsive to the evidence presented by interveners. Accordingly, the Board approves this particular invoice totaling \$34,922.94.

#### **3.2 City of Calgary (Calgary)**

Calgary's costs associated with cost of capital issues is summarized in the following tables. By way of letter dated April 2, 2004, counsel for Calgary suggested that the cost of capital work carried out was relevant to capital structure and return on equity for both ATCO Gas North and ATCO Gas South and as such the costs should be allocated 50/50 between each Applicant. The Board does not take issue with Calgary's proposal and as such has processed the cost claim based on this allocation.

*ATCO Gas North (AGN)*

<b>Company</b>	<b>Fees Claimed</b>	<b>Expenses Claimed</b>	<b>GST Claimed</b>	<b>Total Claim</b>
Burnet Duckworth & Palmer	\$134,990.00	\$18,656.80	\$10,779.29	\$164,426.09
Stephen Johnson	\$72,907.50	\$133.00	\$5,112.50	\$78,153.00
J.D. McCormick Financial	\$58,643.75	\$110.50	\$4,112.80	\$62,867.05
M.K. Berkowitz & Associates	\$25,687.50	\$3,670.50	\$2,054.00	\$31,412.00
<b>Sub-Total</b>	<b>\$292,228.75</b>	<b>\$22,570.80</b>	<b>\$22,058.59</b>	<b>\$336,858.14</b>

*ATCO Gas South (AGS)*

<b>Company</b>	<b>Fees Claimed</b>	<b>Expenses Claimed</b>	<b>GST Claimed</b>	<b>Total Claim</b>
Burnet Duckworth & Palmer	\$134,990.00	\$18,657.73	\$10,779.29	\$164,427.02
Stephen Johnson	\$72,907.50	\$133.59	\$5,113.21	\$78,154.30
J.D. McCormick Financial	\$58,643.75	\$110.53	\$4,112.80	\$62,867.08
M.K. Berkowitz & Associates	\$25,687.50	\$3,671.07	\$2,054.31	\$31,412.88
<b>Sub-Total</b>	<b>\$292,228.75</b>	<b>\$22,572.92</b>	<b>\$22,059.61</b>	<b>\$336,861.28</b>

The Board has processed Calgary's cost claims with respect to cost of capital issues in GTA and GRA proceedings for TransAlta Utilities Corporation and AltaLink Management Ltd.<sup>1</sup>, ATCO Electric Ltd.<sup>2</sup>, and ATCO Gas and Pipelines Ltd.<sup>3</sup>. By way of letter dated March 26, 2004, Calgary indicated that based on its analysis it had concluded that there were efficiencies resulting from efforts to keep the evidence as common as possible from one proceeding to the next.

The Board recognizes Calgary's common approach to the evidence it produced, and although the division of the Board considering Calgary's claims in this proceeding has done so based on the material filed to support the claim in this proceeding, it has noted the comments of the other divisions of the Board which considered the Calgary cost claims in respect of the other GTA and GRA proceedings. In general, this division of the Board agrees with the findings in respect of Calgary's cost of capital costs expressed by the Board in the Cost Orders relating to these other proceedings. The present division of the Board adopts the following observation expressed by the division of the Board which issued Utility Cost Order [2005-020](#) in the ATCO Electric 2003-2004 GTA insofar as they relate to cost of capital matters:

In light of the Board's views expressed in [Decision 2001-96](#)<sup>4</sup>, [Decision 2001-97](#)<sup>5</sup>, [UCO 2002-069](#)<sup>6</sup> and [UCO 2002-070](#)<sup>7</sup>, the Board is disappointed with the overall magnitude of the cost claim filed by Calgary in relation to AE's 2003-2004 GTA. The Board expected that its views in relation to Calgary's participation in those proceedings would lead to greater efficiencies on the part of Calgary and, therefore, reductions in the costs claimed

<sup>1</sup> Utility Cost Order [2005-019](#) dated April 15, 2005

<sup>2</sup> Utility Cost Order [2005-020](#) dated April 15, 2005

<sup>3</sup> Utility Cost Order [2006-008](#) dated February 28, 2006

<sup>4</sup> 2001/2002 General Rate Application Phase 1 by ATCO Gas South

<sup>5</sup> 2001/2002 General Rate Application - phases I and II by ATCO Pipelines South

<sup>6</sup> Cost Order, 2001/2002 General Rate Application Phase I by ATCO Gas South

<sup>7</sup> Cost Order, 2001/2002 General Rate Application - phases I and II by ATCO Pipelines South



by Calgary. However, little efficiency is apparent to the Board in the material submitted by Calgary in support of its claim. Indeed, the opposite appears to be the case...

UCO 2005-020 supports this finding in the context of cost of capital by referring to the initial cost claim filed by Calgary in that proceeding. The Initial Claim in this proceeding contains similar language in support of measures taken which were acknowledged as resulting in increased costs. At page 3 of the Initial Claim Calgary refers to the comments from the Board in Decisions 2001-096 and 097, and the related Cost Orders 2002-69 and 2002-70 and states at page 4:

With respect to the Board's earlier comments regarding cost of capital evidence, Calgary decided to deal with these comments using the following approach to the ATCO Gas proceedings and the other scheduled and expected proceedings:

- Drs. Booth and Berkowitz were asked to look at alternative methods of analysis and whether there was other material which could substantiate or confirm the "conventional" approach to return on equity analysis.
- Mr. McCormick was retained to examine return on equity from what could be considered a "market based" perspective. While this was a new approach for Calgary in presenting cost of capital evidence to the Board, Mr. McCormick had recently presented similar evidence to the National Energy Board in a TransCanada Pipelines hearing. Calgary was also aware that Applicants had presented "capital market" experts to the EUB on many occasions in the past.
- Mr. Johnson, C.A., Mr. Vander Veen, and Mr. Matwichuk, C.A. were asked to examine risk factors that affect cost of capital in greater depth than in past proceedings. This was to deal with problems Calgary had encountered in past proceedings where experts such as Drs. Booth and Berkowitz had been criticized for not being as familiar with Alberta risk factors as company witnesses.

Calgary was aware that this approach, particularly the retention of Mr. McCormick, would increase costs. However, given the Board's concerns in Decisions 2001-096 and 97, the importance of cost of capital as an element of the ATCO Gas revenue requirement, and the scope of evidence filed by ATCO Gas, Calgary considered the extra cost to be necessary.

#### Burnet, Duckworth & Palmer (BDP)

BDP claims legal fees in the amount of \$269,980.00, disbursements in the amount of \$37,314.53, and GST of \$21,558.58 for an overall claim of \$328,853.11. The Board notes from the material filed that 921.95 hours were incurred for preparation, 89.50 hours for hearing attendance, and 149.5 hours for argument and reply, for a total of 1,160.95 hours.

The Board, although it does recognize Calgary to be a significant intervener, is concerned with the level of costs being claimed with respect to cost of capital issues in the ATCO Gas proceeding. In that regard the Board has reviewed UCO 2002-69 and UCO 2002-70 and notes that Calgary's costs with respect to cost of capital matters have increased rather than decreased when compared to the costs incurred for the ATCO Gas proceeding.

The Board acknowledges the concerns it raised with respect to Calgary's overall approach to testing a utility's application, specifically, the Board stated the following at page 6 of UCO 2002-69.

The Board notes that in future cases it would be more helpful if Calgary could propose solutions or alternative mechanisms in areas where Calgary identifies problems in a utility's filings, although the Board has not penalized Calgary in this cost order for not proposing solutions to problems identified.

The Board also acknowledges the concerns it raised in UCO [2005-020](#), which state the following.

In recommending a different and more helpful approach, the Board anticipated that the costs associated with Calgary's intervention would decrease given its previous practice of engaging in unfocussed analysis of line-by-line detail in applicants' materials. As the Board noted in relation to Mr. McCormick, for example, it did not envisage that Calgary would take steps that would increase the costs of its intervention, particularly in the contentious area of cost of capital. The number of consultants retained by Calgary also would have required concomitant time from legal counsel in reviewing their evidence, preparing them for the hearing and seeking input in argument and reply, all of which contribute, in the Board's view, to a total claim for legal fees that cannot be fully justified in the circumstances.

In considering the cost claim of BDP the Board notes that counsel incurred 921.95 hours with respect to preparation, while Messers. Booth and Berkowitz each claimed substantially less than that for their review of the matter and preparation of evidence<sup>8</sup>. The Board has reviewed the accounts submitted for BDP and finds that much of the preparation time is a result of corresponding and consulting with the experts and reviewing their evidence. While the Board recognizes that counsel's coordination of the intervention and review of the application and evidence to be presented is required, it is the Board's view that 921 hours is excessive given the expertise and experience of the counsel involved and the expertise of the witnesses retained by Calgary and their extensive experience with Board hearings.

For the foregoing reasons and in light of the discussion with respect to the consultants below, the Board finds it reasonable to reduce the legal fees claimed by 20%.

Taking all of the foregoing into account, the Board approves legal fees in the amount of \$215,984.00, expenses in the amount of \$37,314.53, and applicable GST in the amount of \$7,599.47, for an overall award of \$260,898.00.

#### Stephen Johnson

Stephen Johnson claims professional fees in the amount of \$145,815.00, disbursements in the amount of \$266.59, and GST of \$10,225.71 for an overall claim of \$156,307.30. The Board notes from the material filed that 496.50 hours were incurred for preparation, 17 hours for hearing attendance, and 97.5 hours for argument and reply, for a total of 611 hours.

In considering Stephen Johnson's claim the Board is mindful that they were assisted with cost of capital issues by three other highly experienced consultants and two senior lawyers. The Board also recognizes the qualifications and expertise that both Mr. Johnson and Mr. Matwchuk possess as well as their extensive experience in EUB proceedings. While the Board did find the evidence

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<sup>8</sup> Mr. Booth (69.5 hours of preparation)  
Mr. Berkowitz (115.5 hours of preparation)

presented to be of assistance it is the Board's view, in light of the recognized experience and assistance, the overall hours incurred are inordinately high. The Board considers that further efficiencies could still be realized in Calgary's approach to its participation in Board proceedings and views Stephen Johnson as having some responsibility for the approach taken by Calgary. The Board is concerned that an unnecessary amount of duplication, overlap, and overworking of the issue has occurred. In these circumstances the Board finds that a reduction of 20% with respect to the fees is reasonable.

Taking all of the foregoing into account, the Board approves professional fees for Stephen Johnson in the amount of \$116,652.00, expenses in the amount of \$266.59, and applicable GST in the amount of \$3,507.79, for an overall award of \$120,426.38.

J.D. McCormick Financial Services, Inc.

J.D. McCormick claims professional fees in the amount of \$117,287.50, disbursements of \$221.03, and GST of \$8,225.60 for an overall claim of \$125,734.13. The Board notes from the material filed that 375.05 hours were incurred for preparation, 17.10 hours for hearing attendance, and 77 hours for argument and reply, for a total of 469.15 hours.

Calgary, in its Initial Cost Claim, stated that Mr. McCormick was retained to examine return on equity from what could be considered a market based perspective. Calgary also noted that while this was a new approach for Calgary in presenting cost of capital evidence to the Board, Mr. McCormick had recently presented similar evidence to the National Energy Board.

As noted earlier in this Order, Calgary indicated in its Initial Claim that it was aware that the retention of Mr. McCormick would result in increased costs, however, Calgary considered the extra cost to be necessary given the Board's concerns in Decisions [2001-96](#) and [97](#), the importance of cost of capital as an element of the ATCO Gas revenue requirement, and the scope of evidence filed by ATCO Gas.

In the Board's view, Mr. McCormick's contribution to the cost of capital issues was limited and the preparation time unduly excessive. The Board made limited use of Mr. McCormick's evidence as is reflected in this passage from page 123 of Decision [2003-072](#):

Finally, the Board notes that there were several alternative approaches presented during the course of these proceedings regarding the most appropriate way to determine a fair ROE for ATCO. These included reviewing market-to-book ratios, market based experience with Income Funds and Trusts, the DCF method, the Multi-Factor Model, and other alternative approaches or methods. Based on the evidence, none of these other approaches appear to be appropriate in the circumstances before the Board. Some of these alternative approaches were either impractical to use, had unproven application to Alberta utilities, or had no basis in financial theory.

Taking all of the foregoing into account the Board finds it appropriate to reduce the professional fees incurred by Mr. McCormick by 50% and accordingly approves professional fees for Mr. McCormick in the amount of \$58,643.76, expenses in the amount of \$221.03, and applicable GST in the amount of \$1,766.06, for an overall award of \$60,630.85.

### M.K. Berkowitz & Associates Ltd.

Drs. Booth and Berkowitz claim professional fees in the amount of \$51,375.00, disbursements in the amount of \$7,341.57, and GST of \$4,108.31 for an overall claim of \$62,824.88. The Board notes from the material filed that 182 hours were incurred for preparation, 23.5 hours for hearing attendance, and no hours were allocated to argument and reply, for a total of 205.5 hours.

Drs. Booth and Berkowitz were responsible for addressing alternative methods of analysis and whether there was other material which could substantiate or confirm the conventional approach to return on equity analysis. Although the Board placed little weight in its Decision on the Multi-factor Model, in general, the evidence of Drs. Booth and Berkowitz was detailed, well researched, relevant and helpful to the Board. The Board finds that the fees incurred by Drs. Booth and Berkowitz are commensurate with the contribution that they made to the proceeding and the Board's consideration of the cost of capital issues.

The Board has considered the expenses incurred by Drs. Booth and Berkowitz and notes that two return flights from Toronto to Calgary are executive flights totaling \$6,429.16. In that regard the Board has reviewed Air Canada's website and has determined that 2 economy return flights could be obtained for under \$2,600.00. Accordingly the Board is prepared to allow \$2,600.00 for airfare expenses together with applicable GST.

Taking all of the foregoing into account, the Board finds it appropriate to approve the fees incurred by Drs. Booth and Berkowitz in full and approves professional fees for M.K. Berkowitz & Associates in the amount of \$51,375.00, expenses in the amount of \$3,512.41, and applicable GST in the amount of \$1,646.74, for an overall award of \$56,534.15.

## **4 GST**

In accordance with the Board's treatment of the GST on cost awards, ATCO is 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 \$7,260.00 as shown in column (d) of [Appendix A](#) and \$7,260.05 as shown in column (d) of [Appendix B](#). The GST allowed by the Board may also be charged against each Applicant's respective Hearing Cost Reserve Account.

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**

THEREFORE, for and subject to the reasons set out in this Order, the Alberta Energy and Utilities Board, pursuant to the provisions of the *Public Utilities Board Act* and regulations thereunder, HEREBY ORDERS AS FOLLOWS:

1. ATCO Gas North shall pay intervener costs in the amount of \$249,245.47, as set out in column (e) of [Appendix A](#).

2. ATCO Gas North's external costs in the amount of \$17,461.47, as set out in column (e) of [Appendix A](#), are approved.
3. ATCO Gas North shall record in its Hearing Cost Reserve Account the allowed external applicant and intervener costs in the amount of \$266,706.94, as set out in column (e) of [Appendix A](#).
4. ATCO Gas South shall pay intervener costs in the amount of \$249,243.89, as set out in column (e) of [Appendix B](#).
5. ATCO Gas South's external costs in the amount of \$17,461.47, as set out in column (e) of [Appendix B](#), are approved.
6. ATCO Gas South shall record in its Hearing Cost Reserve Account the allowed external applicant and intervener costs in the amount of \$266,705.36, as set out in column (e) of [Appendix B](#).

Dated in Calgary, Alberta on this 15th day of March, 2006.

**ALBERTA ENERGY AND UTILITIES BOARD**

*<Original Signed by Thomas McGee>*

Thomas McGee  
Board Member

**APPENDIX A – Summary of Costs Claimed and Awarded (AGN)**



Appendix A

**APPENDIX B – Summary of Costs Claimed and Awarded (AGS)**



Appendix B

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

**AGN  
2003/2004 GRA and Interim Rate Application  
(1275466 1284374)**

**Summary of Total Costs Claimed and 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)
<b>APPLICANT</b>								
<b>ATCO Gas North</b>								
Foster & Associates	\$17,085.42	\$376.05	\$0.00	\$17,461.47	\$17,085.42	\$376.05	\$0.00	\$17,461.47
<b>Sub-total</b>	<b>\$17,085.42</b>	<b>\$376.05</b>	<b>\$0.00</b>	<b>\$17,461.47</b>	<b>\$17,085.42</b>	<b>\$376.05</b>	<b>\$0.00</b>	<b>\$17,461.47</b>
<b>INTERVENERS</b>								
<b>City of Calgary</b>								
Burnet, Duckworth & Palmer	\$134,990.00	\$18,656.80	\$10,779.29	\$164,426.09	\$107,992.00	\$18,656.80	\$3,799.72	\$130,448.52
Stephen Johnson	\$72,907.50	\$133.00	\$5,112.50	\$78,153.00	\$58,326.00	\$133.00	\$1,753.89	\$60,212.89
J.D. McCormick Financial Services, Ltd.	\$58,643.75	\$110.50	\$4,112.80	\$62,867.05	\$29,321.88	\$110.50	\$883.03	\$30,315.41
M.K. Berkowitz & Associates Ltd.	\$25,687.50	\$3,670.50	\$2,054.00	\$31,412.00	\$25,687.50	\$1,756.21	\$823.37	\$28,267.08
<b>Sub-Total</b>	<b>\$292,228.75</b>	<b>\$22,570.80</b>	<b>\$22,058.59</b>	<b>\$336,858.14</b>	<b>\$221,327.38</b>	<b>\$20,656.51</b>	<b>\$7,260.00</b>	<b>\$249,243.89</b>
<b>TOTAL INTERVENER COSTS</b>								
	<b>\$292,228.75</b>	<b>\$22,570.80</b>	<b>\$22,058.59</b>	<b>\$336,858.14</b>	<b>\$221,327.38</b>	<b>\$20,656.51</b>	<b>\$7,260.00</b>	<b>\$249,243.89</b>
<b>TOTAL APPLICANT AND INTERVENER COSTS</b>								
	<b>\$309,314.17</b>	<b>\$22,946.85</b>	<b>\$22,058.59</b>	<b>\$354,319.61</b>	<b>\$238,412.80</b>	<b>\$21,032.56</b>	<b>\$7,260.00</b>	<b>\$266,705.36</b>

**AGS  
2003/2004 GRA and Interim Rate Application  
(1275466 1284374)**

**Summary of Total Costs Claimed and 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)
<b>APPLICANT</b>								
ATCO Gas South								
Foster & Associates	\$17,085.43	\$376.04	\$0.00	\$17,461.47	\$17,085.43	\$376.04	\$0.00	\$17,461.47
Sub-total	\$17,085.43	\$376.04	\$0.00	\$17,461.47	\$17,085.43	\$376.04	\$0.00	\$17,461.47
<b>INTERVENERS</b>								
City of Calgary								
Burnet, Duckworth & Palmer	\$134,990.00	\$18,657.73	\$10,779.29	\$164,427.02	\$107,992.00	\$18,657.73	\$3,799.75	\$130,449.48
Stephen Johnson	\$72,907.50	\$133.59	\$5,113.21	\$78,154.30	\$58,326.00	\$133.59	\$1,753.90	\$60,213.49
J.D. McCormick Financial Services, Ltd.	\$58,643.75	\$110.53	\$4,112.80	\$62,867.08	\$29,321.88	\$110.53	\$883.03	\$30,315.44
M.K. Berkowitz & Associates Ltd.	\$25,687.50	\$3,671.07	\$2,054.31	\$31,412.88	\$25,687.50	\$1,756.20	\$823.37	\$28,267.07
Sub-Total	\$292,228.75	\$22,572.92	\$22,059.61	\$336,861.28	\$221,327.38	\$20,658.05	\$7,260.05	\$249,245.47
<b>TOTAL INTERVENER COSTS</b>								
	\$292,228.75	\$22,572.92	\$22,059.61	\$336,861.28	\$221,327.38	\$20,658.05	\$7,260.05	\$249,245.47
<b>TOTAL APPLICANT AND INTERVENER COSTS</b>								
	\$309,314.18	\$22,948.96	\$22,059.61	\$354,322.75	\$238,412.81	\$21,034.09	\$7,260.05	\$266,706.94