



ATCO Gas North and South

2005-2007 General Rate Application
Phase I

Cost Awards

ALBERTA ENERGY AND UTILITIES BOARD

Utility Cost Order 2006-029: ATCO Gas North and South
2005-2007 General Rate Application – Phase I
Application No. 1400690
Cost Application No. 1432906

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ALBERTA ENERGY AND UTILITIES BOARD

Calgary, Alberta

**ATCO Gas North and South
2005-2007 General Rate Application
Phase I**

**Utility Cost Order 2006-029
Application No. 1400690
Cost Application No. 1432906**

1 INTRODUCTION

By letter dated May 13, 2005, ATCO Gas, a division of ATCO Gas and Pipelines Ltd., filed a Phase I 2005-2007 General Rate Application (GRA) for ATCO Gas North (AGN) and ATCO Gas South (AGS) (the Application).

A public hearing was convened in Edmonton, on September 13, 2005, before Board members Mr. B. T. McManus Q.C. (Chair), Mr. G. J. Miller, and Ms. L. Bayda. The hearing was completed on September 22, 2005. On January 27, 2006 the Board issued [Decision 2006-004](#) and on February 24, 2006 an errata to Decision 2006-004 was issued by way of [Decision 2006-014](#).

On December 14, 2005, summaries of the costs being claimed were 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 December 28, 2005.

The Board received comments from ATCO Gas and on January 18, 2006 responses to those comments were filed by the City of Calgary and the Alberta Urban Municipalities Association / City of Edmonton. Lastly, on January 24, 2006 the Board received unsolicited comments from ATCO Gas regarding the responses that were filed.

Accordingly, the Board considers, for the purposes of this Cost Order, the cost process to have closed on January 24, 2006.

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.

Various participants submitted cost claims totalling \$388,305.61 with respect to ATCO Gas North and \$608,813.36 with respect to ATCO Gas South, for a total amount of \$997,118.99.

3 VIEWS OF THE BOARD – Assessment

3.1 ATCO Gas (AG)

AG submitted a cost claim totalling \$369,428.64 which is allocated equally between North and South. The claim represents legal costs incurred by Bennett Jones and consulting costs incurred by Criterion Consulting Research and Ipsos-Reid. AG also incurred its own internal expenses. The details of this cost claim are detailed in Appendices A and B attached.

Ipsos-Reid

Ipsos-Reid's claim consists of professional fees in the amount of \$14,159.60 and expenses of \$24,500.00 for an overall claim of \$38,659.60.

Ipsos-Reid prepared a customer survey which formed part of AG's business case. The survey reflected research with customers regarding monthly meter reading services. In [Decision 2006-004](#), at page 77, the Board provided the following views of the survey.

The foregoing discrepancies are problematic when evaluating the pros and cons of monthly meter reading versus bi-monthly meter reading. In general the Board did not find the customer survey particularly helpful or persuasive in advancing AG's case. It did not appear the customers surveyed were knowledgeable about the current period of meter reading and it was not clear they would agree to increased rates to pay for monthly meter reading.

In light of the views presented in Decision 2006-004 the Board does not find it appropriate to pass the entire cost of this survey onto customers. The Board finds it appropriate to reduce the overall claim by 50%. The disallowed portion shall be borne by AG shareholders and shall not be recoverable from customers.

Taking all of the foregoing into account the Board approves professional fees in the amount of \$7,079.80 and expenses in the amount of \$12,250.00 for an overall award of \$19,329.80. This award is allocated equally among AGN and AGS.

AG

AG submitted an expense claim in the amount of \$53,630.40. The claim includes external printing in the amount of \$35,377.36 and stationary in the amount of \$4,240.34. The Board does not consider that external printing and stationary costs should be eligible for recovery from the Hearing Cost Reserve Account. Rather, disbursements of this type would more appropriately be included as part of AG's forecast revenue requirement. As such the Board disallows this portion of the expenses.

Therefore the Board approves expenses for AG in the amount of \$14,012.70. This award is allocated equally among AGN and AGS.

3.2 Aboriginal Communities (Abcomm)

Abcomm submitted a cost claim totalling \$4,587.50. By way of submission dated July 21, 2005 Abcomm submitted that its interest is to scrutinize operating costs and cost structures. In addition, the submission indicated that a recent Board decision respecting income tax charges associated with Pension Fund Financing may have some bearing on the ATCO finances which would need to be examined. Lastly, Abcomm indicated that there is also interest with respect to rates, tolls, and tariffs which were being applied for in this application. The Board recognizes that parties did not provide comments on the income tax issue in this proceeding.

By way of Reply Argument dated October 31, 2005 Abcomm indicated that it was in agreement with the CG argument and in addition to that argument, Abcomm also wanted to present to the Board that there are unique features to servicing First Nations Groups. In that regard a brief and general commentary was provided which acknowledged ATCO's efforts to provide services and engage First Nations where possible and to take proper notice of their needs.

Despite the relevance of the issues Abcomm was concerned with, the Board is of the view that their participation provided minimal assistance to the Board in gaining a better understanding of the issues. In particular, the Board found the Reply Argument of little assistance. While the Board is of this view it does acknowledge that Abcomm worked with the CG in a general consultative capacity¹.

Taking all of the foregoing into account, the Board finds it appropriate to reduce the professional fees incurred by 20% and therefore approve fees in the amount of \$3,670.00. Abcomm has allocated their claim to AGN only and therefore the Board has applied the same allocation for this cost award.

3.3 Canadian Federation of Independent Business (CFIB)

CFIB submitted a cost claim totalling \$43,896.69 which represents professional fees incurred by Stauff Consulting Ltd. in the amount of \$36,922.50, expenses of \$4,103.65, and GST of \$2,870.54.

¹ Abcomm Statement of Justification dated December 1, 2005

In its budget letter of July 4, 2005 CFIB submitted the following with respect to which issues would be addressed in its intervention.

In a general sense, the Federation is interested in all issues on the Board's List of Issues that affect the rates paid by small and medium sized businesses, but does not intend to make independent submissions on all of them. If the CFIB ultimately works in concert with other MOU signatories, it may do so by assisting those parties with particular areas, which have not been determined.

To the extent that the CFIB ultimately participates on its own, its interests will likely be centered around "higher level" policy questions concerning risk allocation via deferral accounts, multi-year test periods, methodologies for estimating forward costs based on historical data, reliability of forecast methodologies, and related issues.

While the Board did find the CFIB's Argument, particularly with respect to the issues of operating expenses and negative short term debt to be helpful, the Board found the portion of the Argument relating to performance based regulation (PBR) less helpful.

In light of the Board's issues list and revised issues list, in the Board's view CFIB ought reasonably to have known that its commentary regarding PBR was peripheral at best to the proceeding, even given the evidence of Dr. Gordon.

The Board notes that CFIB did not inform the Board of its intention to pursue this issue in its budget letter. Had CFIB indicated that this would form part of its intervention, the Board likely would have informed CFIB that this was not an issue that was particularly relevant to the proceeding and that recovery of costs for its pursuit was unlikely. However, given that the portion of argument devoted to this issue was modest, the Board finds it appropriate to reduce Mr. Stauff's fees by \$5,000.00.

Taking all of the foregoing into account the Board approves professional fees for Mr. Stauff in the amount of \$31,922.50, expenses in the amount of \$4,103.65, and related GST in the amount of \$2,251.83 for an overall award of \$38,277.98.

The Board has allocated this award to each AGN and AGS based on the allocation provided for in the cost claim².

3.4 Remaining Participants

The Board has reviewed the costs submitted by the remaining participants, 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 the interveners was, for the most part, effective and of assistance in reviewing the Application. The Board notes the scope and complexity of the issues before it and the extent of the examination thereof. The Board also notes that the claims for professional fees and other claims were in accordance with the *Scale of Costs*. Accordingly, the Board considers the claims for fees, disbursements, and applicable GST for all participants to be reasonable as outlined in [Appendices A and B](#) to this Order in the total amount of \$353,822.22 and \$568,352.42, respectively.

² 49% to AGN and 51% to AGS

4 GST

In accordance with the Board's treatment of the GST on cost awards, each Applicant 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 \$10,320.09 as shown in column (g) of [Appendix A](#) and \$16,337.52 as shown in column (g) of [Appendix B](#). The GST allowed by the Board may also be charged against each Applicant's 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

IT IS HEREBY ORDERED:

1. ATCO Gas North shall pay intervener costs in the amount of \$198,581.65, as set out in column (h) of [Appendix A](#).
2. ATCO Gas North's external costs in the amount of \$155,240.57, as set out in column (h) 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 \$353,822.22, as set out in column (h) of [Appendix A](#).
4. ATCO Gas South shall pay intervener costs in the amount of \$413,111.85, as set out in column (h) of [Appendix B](#).
5. ATCO Gas South's external costs in the amount of \$155,240.57, as set out in column (h) 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 \$568,352.42, as set out in column (h) of [Appendix B](#).

Dated in Calgary, Alberta on this 18th day of July, 2006.

ALBERTA ENERGY AND UTILITIES BOARD

<Original Signed by B.T. McManus, Q.C.>

B.T. McManus, Q.C.
Board Member

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



Appendix A (AGN)

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



Appendix B (AGS)

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**AGN
2005 - 2007 GRA
Cost Application No. 1432906**

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) |
|--|------------------------|----------------------------|-----------------------|--------------------------|------------------------|----------------------------|-----------------------|--------------------------|
| APPLICANT | | | | | | | | |
| ATCO Gas North | | | | | | | | |
| Bennett Jones LLP | \$122,459.25 | \$3,971.49 | \$0.00 | \$126,430.74 | \$122,459.25 | \$3,971.49 | \$0.00 | \$126,430.74 |
| Criterion Consulting Research | \$11,158.58 | \$980.00 | \$0.00 | \$12,138.58 | \$11,158.58 | \$980.00 | \$0.00 | \$12,138.58 |
| Ipsos-Reid | \$7,079.80 | \$12,250.00 | \$0.00 | \$19,329.80 | \$3,539.90 | \$6,125.00 | \$0.00 | \$9,664.90 |
| ATCO Gas North | \$0.00 | \$26,815.20 | \$0.00 | \$26,815.20 | \$0.00 | \$7,006.35 | \$0.00 | \$7,006.35 |
| Sub-Total | \$140,697.63 | \$44,016.69 | \$0.00 | \$184,714.32 | \$137,157.73 | \$18,082.84 | \$0.00 | \$155,240.57 |
| INTERVENERS | | | | | | | | |
| Aboriginal Communities | | | | | | | | |
| Graves Engineering | \$4,587.50 | \$0.00 | \$0.00 | \$4,587.50 | \$3,670.00 | \$0.00 | \$0.00 | \$3,670.00 |
| Sub-Total | \$4,587.50 | \$0.00 | \$0.00 | \$4,587.50 | \$3,670.00 | \$0.00 | \$0.00 | \$3,670.00 |
| Alberta Urban Municipalities Association/Edmonton | | | | | | | | |
| Bryan & Company | \$37,571.50 | \$2,416.92 | \$2,799.19 | \$42,787.61 | \$37,571.50 | \$2,416.92 | \$2,799.19 | \$42,787.61 |
| Barry Shymanski Regulatory Consulting Ltd. | \$4,475.62 | \$0.00 | \$313.30 | \$4,788.92 | \$4,475.62 | \$0.00 | \$313.30 | \$4,788.92 |
| Robert Bruggeman Regulatory Consulting Ltd. | \$47,250.00 | \$376.79 | \$3,333.88 | \$50,960.67 | \$47,250.00 | \$376.79 | \$3,333.88 | \$50,960.67 |
| Sub-Total | \$89,297.12 | \$2,793.71 | \$6,446.36 | \$98,537.19 | \$89,297.12 | \$2,793.71 | \$6,446.36 | \$98,537.19 |
| Consumers' Coalition of Alberta | | | | | | | | |
| Wachowich & Company | \$14,006.25 | \$1,225.78 | \$1,066.24 | \$16,298.27 | \$14,006.25 | \$1,225.78 | \$1,066.24 | \$16,298.27 |
| Professional Regulatory Services, Inc. | \$20,965.00 | \$53.39 | \$1,471.29 | \$22,489.68 | \$20,965.00 | \$53.39 | \$1,471.29 | \$22,489.68 |
| Sub-Total | \$34,971.25 | \$1,279.17 | \$2,537.53 | \$38,787.95 | \$34,971.25 | \$1,279.17 | \$2,537.53 | \$38,787.95 |
| Canadian Federation of Independent Business | | | | | | | | |
| Stauf Consulting Ltd. | \$18,092.25 | \$2,010.79 | \$1,406.56 | \$21,509.60 | \$15,642.25 | \$2,010.79 | \$1,235.71 | \$18,888.75 |
| Sub-Total | \$18,092.25 | \$2,010.79 | \$1,406.56 | \$21,509.60 | \$15,642.25 | \$2,010.79 | \$1,235.71 | \$18,888.75 |

**AGN
2005 - 2007 GRA
Cost Application No. 1432906**

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) |
|--|---------------------------|-------------------------------|--------------------------|-----------------------------|---------------------------|-------------------------------|--------------------------|-----------------------------|
| Public Institutional Consumers of Alberta | | | | | | | | |
| Sproule Management Consulting Ltd. | \$1,076.25 | \$0.00 | \$0.00 | \$1,076.25 | \$1,076.25 | \$0.00 | \$0.00 | \$1,076.25 |
| Nancy J. McKenzie Professional Corp. | \$14,434.38 | \$632.61 | \$0.00 | \$15,066.99 | \$14,434.38 | \$632.61 | \$0.00 | \$15,066.99 |
| Professional Regulatory Services, Inc. | \$20,965.00 | \$53.39 | \$1,471.29 | \$22,489.68 | \$20,965.00 | \$53.39 | \$0.00 | \$21,018.39 |
| Sub-Total | \$36,475.63 | \$686.00 | \$1,471.29 | \$38,632.92 | \$36,475.63 | \$686.00 | \$0.00 | \$37,161.63 |
| Rate 13 Group | | | | | | | | |
| Fasken Martineau | \$1,062.50 | \$1.26 | \$74.46 | \$1,138.22 | \$1,062.50 | \$1.26 | \$74.46 | \$1,138.22 |
| Mr. Greig Sproule | \$371.88 | \$0.00 | \$26.03 | \$397.91 | \$371.88 | \$0.00 | \$26.03 | \$397.91 |
| Sub-Total | \$1,434.38 | \$1.26 | \$100.49 | \$1,536.13 | \$1,434.38 | \$1.26 | \$100.49 | \$1,536.13 |
| | | | | | | | | |
| TOTAL INTERVENER COSTS | \$184,858.13 | \$6,770.93 | \$11,962.23 | \$203,591.29 | \$181,490.63 | \$6,770.93 | \$10,320.09 | \$198,581.65 |
| TOTAL INTERVENER AND APPLICANT COSTS | \$325,555.76 | \$50,787.62 | \$11,962.23 | \$388,305.61 | \$318,648.36 | \$24,853.77 | \$10,320.09 | \$353,822.22 |

AGS
2005 - 2007 GRA
Cost Application No. 1432906

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) |
|--|---------------------------|-------------------------------|--------------------------|-----------------------------|---------------------------|-------------------------------|--------------------------|-----------------------------|
| APPLICANT | | | | | | | | |
| ATCO Gas South | | | | | | | | |
| Bennett Jones LLP | \$122,459.25 | \$3,971.49 | \$0.00 | \$126,430.74 | \$122,459.25 | \$3,971.49 | \$0.00 | \$126,430.74 |
| Criterion Consulting Research | \$11,158.58 | \$980.00 | \$0.00 | \$12,138.58 | \$11,158.58 | \$980.00 | \$0.00 | \$12,138.58 |
| Ipsos-Reid | \$7,079.80 | \$12,250.00 | \$0.00 | \$19,329.80 | \$3,539.90 | \$6,125.00 | \$0.00 | \$9,664.90 |
| ATCO Gas | \$0.00 | \$26,815.20 | \$0.00 | \$26,815.20 | \$0.00 | \$7,006.35 | \$0.00 | \$7,006.35 |
| Sub-Total | \$140,697.63 | \$44,016.69 | \$0.00 | \$184,714.32 | \$137,157.73 | \$18,082.84 | \$0.00 | \$155,240.57 |
| INTERVENERS | | | | | | | | |
| Alberta Irrigation Projects Association | | | | | | | | |
| Unryn & Associates | \$23,920.50 | \$3,005.10 | \$0.00 | \$26,925.60 | \$23,920.50 | \$3,005.10 | \$0.00 | \$26,925.60 |
| Sub-Total | \$23,920.50 | \$3,005.10 | \$0.00 | \$26,925.60 | \$23,920.50 | \$3,005.10 | \$0.00 | \$26,925.60 |
| Alberta Urban Municipalities Association/Edmonton | | | | | | | | |
| Bryan & Company | \$37,571.50 | \$2,416.92 | \$2,799.19 | \$42,787.61 | \$37,571.50 | \$2,416.92 | \$2,799.19 | \$42,787.61 |
| Barry Shymanski Regulatory Consulting Ltd. | \$4,475.63 | \$0.00 | \$313.30 | \$4,788.92 | \$4,475.63 | \$0.00 | \$313.30 | \$4,788.92 |
| Robert Bruggeman Regulatory Consulting Ltd. | \$47,250.00 | \$376.79 | \$3,333.88 | \$50,960.67 | \$47,250.00 | \$376.79 | \$3,333.88 | \$50,960.67 |
| Sub-Total | \$89,297.13 | \$2,793.71 | \$6,446.36 | \$98,537.20 | \$89,297.13 | \$2,793.71 | \$6,446.36 | \$98,537.20 |
| City of Calgary | | | | | | | | |
| McLennan Ross LLP | \$66,277.00 | \$6,964.87 | \$5,052.93 | \$78,294.80 | \$66,277.00 | \$6,964.87 | \$2,197.40 | \$75,439.27 |
| Stephen Johnson Chartered Accountants | \$56,160.00 | \$1,437.54 | \$3,991.07 | \$61,588.61 | \$56,160.00 | \$1,437.54 | \$1,728.04 | \$59,325.58 |
| D'Arcy Deacon | \$600.00 | \$572.82 | \$82.10 | \$1,254.92 | \$600.00 | \$572.82 | \$35.19 | \$1,208.01 |
| Energy Group Inc. | \$3,689.96 | \$0.00 | \$258.30 | \$3,948.26 | \$3,689.96 | \$0.00 | \$110.71 | \$3,800.67 |
| Stephens Consulting Ltd. | \$36,701.10 | \$490.02 | \$2,590.78 | \$39,781.90 | \$36,701.10 | \$490.02 | \$1,115.81 | \$38,306.93 |
| Sub-Total | \$163,428.06 | \$9,465.25 | \$11,975.18 | \$184,868.49 | \$163,428.06 | \$9,465.25 | \$5,187.15 | \$178,080.46 |

AGS
2005 - 2007 GRA
Cost Application No. 1432906

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) |
|--|---------------------------|-------------------------------|--------------------------|-----------------------------|---------------------------|-------------------------------|--------------------------|-----------------------------|
| Consumers' Coalition of Alberta | | | | | | | | |
| Wachowich & Company | \$14,006.25 | \$1,225.78 | \$1,066.24 | \$16,298.27 | \$14,006.25 | \$1,225.78 | \$1,066.24 | \$16,298.27 |
| Professional Regulatory Services, Inc. | \$20,965.00 | \$53.39 | \$1,471.29 | \$22,489.68 | \$20,965.00 | \$53.39 | \$1,471.29 | \$22,489.68 |
| Sub-Total | \$34,971.25 | \$1,279.17 | \$2,537.53 | \$38,787.95 | \$34,971.25 | \$1,279.17 | \$2,537.53 | \$38,787.95 |
| Canadian Federation of Independent Business | | | | | | | | |
| Stauff Consulting Ltd. | \$18,830.25 | \$2,092.86 | \$1,463.98 | \$22,387.09 | \$16,280.25 | \$2,092.86 | \$1,286.12 | \$19,659.23 |
| Sub-Total | \$18,830.25 | \$2,092.86 | \$1,463.98 | \$22,387.09 | \$16,280.25 | \$2,092.86 | \$1,286.12 | \$19,659.23 |
| Direct Energy Marketing Limited | | | | | | | | |
| Burnet Duckworth & Palmer | \$4,600.00 | \$783.32 | \$369.56 | \$5,752.88 | \$4,600.00 | \$783.32 | \$369.56 | \$5,752.88 |
| Direct Energy Marketing Limited | \$0.00 | \$3,389.18 | \$209.33 | \$3,598.51 | \$0.00 | \$3,389.18 | \$209.33 | \$3,598.51 |
| Sub-Total | \$4,600.00 | \$4,172.50 | \$578.89 | \$9,351.39 | \$4,600.00 | \$4,172.50 | \$578.89 | \$9,351.39 |
| Public Institutional Consumers of Alberta | | | | | | | | |
| Sproule Management Consulting Ltd. | \$1,076.25 | \$0.00 | \$0.00 | \$1,076.25 | \$1,076.25 | \$0.00 | \$0.00 | \$1,076.25 |
| Nancy J. McKenzie Professional Corp. | \$14,434.38 | \$632.61 | \$0.00 | \$15,066.99 | \$14,434.38 | \$632.61 | \$0.00 | \$15,066.99 |
| Professional Regulatory Services, Inc. | \$20,965.00 | \$53.39 | \$1,471.29 | \$22,489.68 | \$20,965.00 | \$53.39 | \$0.00 | \$21,018.39 |
| Sub-Total | \$36,475.63 | \$686.00 | \$1,471.29 | \$38,632.92 | \$36,475.63 | \$686.00 | \$0.00 | \$37,161.63 |
| Rate 13 Group | | | | | | | | |
| Fasken Martineau | \$3,187.50 | \$3.79 | \$223.39 | \$3,414.68 | \$3,187.50 | \$3.79 | \$223.39 | \$3,414.68 |
| Mr. Greig Sproule | \$1,115.63 | \$0.00 | \$78.09 | \$1,193.72 | \$1,115.63 | \$0.00 | \$78.09 | \$1,193.72 |
| Sub-Total | \$4,303.13 | \$3.79 | \$301.48 | \$4,608.40 | \$4,303.13 | \$3.79 | \$301.48 | \$4,608.40 |
| TOTAL INTERVENER COSTS | \$375,825.95 | \$23,498.38 | \$24,774.71 | \$424,099.04 | \$373,275.95 | \$23,498.38 | \$16,337.52 | \$413,111.85 |
| TOTAL INTERVENER AND APPLICANT COSTS | \$516,523.58 | \$67,515.07 | \$24,774.71 | \$608,813.36 | \$510,433.68 | \$41,581.22 | \$16,337.52 | \$568,352.42 |