

THE PROVINCE OF ALBERTA

PUBLIC UTILITIES BOARD ACT

ALBERTA ENERGY AND UTILITIES BOARD

IN THE MATTER of AltaGas Utilities Inc.
ATCO Gas and Pipelines Limited (North and South)
Methodology for Managing Gas Supply Portfolios and
Determining Gas Cost Recovery Rates
Parts A, B, and B-1

UTILITY COST ORDER 2002-53

Application Numbers: 2001040 and 2001093
Cost File Number: 8000-2001040 (01)

1. DECISION

On February 14, 2001 the Alberta Energy and Utilities Board (the Board) issued a notice to convene a public hearing amongst interested parties and the Alberta natural gas utilities. The Board initiated the proceeding to deal with the positions of the utilities and consumers on the methods that could be used to manage the gas supplies for sales customers, and to determine a Gas Cost Recovery Rate (GCRR) on a going forward basis. The Board also considered outstanding matters as they pertained to the 2000 summer period and 2000/2001 winter period Deferred Gas Account (DGA) balances of ATCO Gas North (AGN) and ATCO Gas South (AGS).

A public hearing regarding the methodology for managing gas supply portfolios and determining GCRRs (Methodology Proceeding) was held in Calgary for nine days commencing on April 30, 2001, before Board Members Dr. B.F. Bietz, Mr. T. McGee, and Mr. B. McManus, Q.C.

A public hearing regarding Gas Rate Unbundling (Unbundling Proceeding) was convened on May 23, 2001 and lasted five days before Board Members Dr. B.F. Bietz, Mr. T. McGee, and Mr. B. McManus, Q.C.

During the Methodology Proceeding it was decided to combine the argument and reply process for both the Methodology Proceeding and the Unbundling Proceeding.

By letter dated September 7, 2001, the Board requested that parties comment on the effect of the *Natural Gas Price Protection Act* (NGPPA) on their submissions. The Board considers that the closing date for evidence and submissions for these proceedings was September 21, 2001.

On October 30, 2001 the Board issued Decision 2001-75 (Part A) with respect to GCRR Methodology and Gas Rate Unbundling.

On December 12, 2001 the Board issued Decision 2001-110 (Part B-1) with respect to Deferred Gas Account Reconciliation for ATCO Gas – South.

On January 4, 2002 the Board issued Decision 2002-2 (Part B-2) with respect to Deferred Gas Account Reconciliation for ATCO Gas – North.

Various participants submitted cost claims totaling \$2,382,567.24 including actual GST of \$150,548.78 with respect to the Proceeding.

On March 24, 2002 interested parties were provided with a summary of the costs being claimed. Together with any comments parties had with respect to the summary they were also advised that an allocation of their claim was to be submitted to the Board by no later than April 8, 2002. On March 27, 2002 three summaries, Schedules “A”, “B”, and “C”, were circulated to interested parties reflecting allocations. No further comments or cost claims were received after March 27, 2002.

The Board's authority to award costs is derived from section 68 (formerly section 60) of the *Public Utilities Board Act*. Section 68 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.
- (2) 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 directed by Part 5 of its *Rules of Practice* and is guided by the principles and policies expressed in Guide 31B, Guidelines for Utility Cost Claims. 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.

As interested parties are aware, the Board recently reviewed its cost policies and procedures with regard to utility proceedings. One outcome of this review was the recognition by the Board of a need for greater overall scrutiny of cost submissions to ensure that those awarded fairly reflect the relative contributions of participants. More specifically, the Board stated that prior to awarding costs to participants, it would satisfy itself that the participant contributed to a better understanding of the issues before the Board and that the costs claimed were reasonable, and prudently incurred.

The Board notes, however, that the costs relating to this proceeding were incurred prior to providing interested parties with the notice of the Board's intentions as expressed above. The Board is thus of the opinion that the costs of this proceeding should be subject to the same scrutiny as other proceedings conducted at the same time.

It is the EUB's position that the responsibility to positively contribute to the process is inherent in the choice to intervene in a proceeding. The EUB 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.

As the costs of a proceeding are generally passed on to customers, it is the Board's duty to ensure that customers receive fair value for their 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.

ENMAX Corporation (ENMAX)

The Board has reviewed this party's claim and notes that Dr. Overcast and Mr. Rudden of RJ Rudden & Associates both claimed in excess of the *Scale of Costs*. The maximum allowable rate for professional fees incurred prior to August 1, 2001 is \$225.00 per hour. Dr. Overcast charged 330 hours at \$375.00 per hour and Mr. Rudden charged 46 hours at \$427.50 per hour. While ENMAX did provide the Board with justification for the rates charged in excess of the *Scale of Costs* in its letter dated October 31, 2001, the Board considers that the nature and complexity of the issues in these proceedings do not justify a claim in excess of the *Scale of Costs*. The Statements of Account provided by ENMAX reflect that all professional services were provided prior to August 1, 2001. In accordance with the *Scale of Costs*, the Board will allow a total of \$74,250.00 in fees for Dr. Overcast and \$10,350.00 in fees for Mr. Rudden. Dr. Overcast (330 hours x \$225.00 = \$74,250.00). Mr. Rudden (46 hours x \$225.00 = \$10,350.00).

The Board notes the disbursements claimed by this party are reasonable and directs that they be approved in full.

The total professional fees awarded to RJ Rudden & Associates is \$84,600.00. The total amount of disbursements awarded is \$10,606.43.

The Board finds that the remaining fees and disbursements claimed by ENMAX have been reasonably incurred and are within the *Scale of Costs*. The Board directs that they be approved in full as outlined in Schedule "B" attached.

City of Calgary (Calgary)

The Board has reviewed this party's claim and notes that Patricia Quinton-Campbell, of Burnet, Duckworth & Palmer, has claimed 566.7 hours. While the majority of the hours claimed by Ms. Quinton-Campbell are within the Board's Scale of Costs, Ms. Quinton-Campbell did claim an hourly rate for 1.5 hours of \$250.00. Upon review of the back-up material provided it is noted that the 1.5 hours was for work done subsequent to August 1, 2001; however, given Ms. Quinton-Campbell's years of experience, \$250.00 per hour exceeds the Board's *Scale of Costs*. While the Board has reviewed Ms. Quinton-Campbell's justification of the hourly rate claimed in excess of the *Scale of Costs*, the Board considers that the nature and complexity of the matters at issue in these proceedings do not justify an hourly rate in excess of the *Scale of Costs*. Accordingly, the Board has reduced Ms. Quinton-Campbell's fees by \$45, from \$127,545.00 to \$127,500.00.

The Board notes that the disbursements claimed by Burnet, Duckworth & Palmer are reasonable and are approved in full.

The total professional fees awarded to Burnet Duckworth & Palmer is \$276,919.50. The total disbursements awarded is \$27,040.21.

Energy Group Inc. claimed for fees, disbursements and GST totaling \$133,290.67. The Board notes that Mr. Vander Veen charged an hourly rate of \$160.00 (US) and Mr. Mark L. charged \$145.00 (US) per hour. The Board notes that these rates exceed the Board's *Scale of Costs* once converted into Canadian dollars. The Board further notes that the Statements of Account provided reflect work being done prior to August 1, 2001. While the Board reviewed the justification provided for the increased rates for Mr. Vander Veen, the Board considers that the nature and complexity of the issues in the proceedings do not justify a rate in excess of the *Scale of Costs*. In addition, the Board notes that the *Scale of Costs* applies to all experts, in Canadian dollars, whether or not the actual rate charged was in another currency.

The Board finds it reasonable to award professional fees to Mr. Vander Veen in the amount of \$109,575.00 based on the *Scale of Costs* (487 hours x \$225.00 = \$109,575.00). The Board also finds it reasonable to award fees to Mr. Mark L. in the amount of \$1,800.00 in accordance with the *Scale of Costs* (8 hours x \$225.00 = \$1,800.00). The total fees awarded to Energy Group Inc. is \$111,375.00, which is \$10,810.56 less than the amount claimed.

The disbursements claimed by Energy Group Inc. are reasonable and are approved in full in the amount of \$2,411.12.

Mr. Pringle of GSC Energy claimed 26.8 hours at \$150.00 (US) per hour. The total fees claimed were \$6,251.10 which exceed the Board's *Scale of Costs* ($\$6251.10 / 26.8 \text{ hours} = \$233.25/\text{hr}$). The Board therefore directs that GSC Energy be awarded fees in the amount of \$6,030.00 (26.8 hours x \$225.00 = \$6,030.00).

All fees, disbursements, and GST awarded to the City of Calgary are outlined in Schedule "B" attached.

ENRON Canada Corp. (ENRON)

Upon review of this party's claim, the Board notes that Mr. Huber, of Donahue Ernst & Young, claimed for 118.3 hours at \$250.00 per hour. The Statements of Account provided reflect that the work done was prior to August 1, 2001. The Board finds it reasonable to reduce Mr. Huber's hourly rate from \$250.00 to \$225.00. The total amount of fees awarded to Mr. Huber is \$26,617.50.

The Board finds the claim for fees for Amanda Callbeck, \$5,950.00, to be reasonable and within the *Scale of Costs*, and directs that they be approved in full. The total fees awarded to Donahue Ernst & Young is \$32,567.50.

The Board finds the claim for disbursements in the amount of \$10,499.38 to be reasonable and directs that they be approved in full.

The fees and disbursements submitted for Altitude Energy Services, \$33,383.22, are reasonable and within the Board's *Scale of Costs*, and are approved in full.

The total amount awarded to ENRON is outlined in Schedule "B" attached.

EPCOR Energy Services Inc. (EPCOR)

The Board has reviewed the claim submitted by EPCOR and notes that Mr. Williamson, of Borden Ladner Gervais, has claimed 173 hours at \$300.00 per hour. This hourly rate is in excess of the Board's *Scale of Costs* for fees incurred prior to August 1, 2001 and subsequent to August 1, 2001. While the Board has reviewed EPCOR's justification of the hourly rate claimed in excess of the Scale of Costs, the Board considers that the nature and complexity of the matters at issue in these proceedings do not justify an hourly rate in excess of the *Scale of Costs*. Upon review of the Statements of Account provided, 171.5 hours were incurred prior to August 1, 2001 and 1.5 hours were incurred subsequent to August 1, 2001. The Board directs that fees for Mr. Williamson be approved in the amount of \$38,962.50. (171.5 hours x \$225.00 = \$38,587.50)(1.5 hours x \$250.00 = \$375.00).

Mr. Lee, also of Borden Ladner Gervais, claimed 17.5 hours at various rates which all exceeded the Board's *Scale of Costs*. 11.7 hours were incurred prior to August 1, 2001 and 5.8 hours were incurred subsequent to August 1, 2001. Again, while the Board has reviewed EPCOR's justification of the hourly rate claimed in excess of the Scale of Costs, the Board considers that the nature and complexity of the matters at issue in these proceedings do not justify an hourly rate in excess of the *Scale of Costs*. The Board directs that Mr. Lee be awarded fees in the amount of \$3,792.50. (11.7 x \$225.00 = \$2,632.50) (5.8 x \$250.00 = \$1,160.00)

The total amount of fees awarded to Borden Ladner Gervais is \$42,755.00.

The Board finds the disbursements claimed by EPCOR to be reasonable and within the *Scale of Costs*, and directs that they be approved in full. The total amount awarded to EPCOR is outlined in Schedule "A" attached.

The Board has reviewed the costs submitted by the remaining participants, bearing in mind the principles specified in the Board's *Scale of Costs*. 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 and disbursements for all participants to be reasonable as outlined in Schedules "A", "B", and "C".

In accordance with the Board's treatment of the GST on cost awards, the Applicants are required to pay only that portion of the GST paid by interveners that may not be recoverable through the GST credit mechanism. Eligible GST approved by the Board amounts to \$11,301.72 as shown in column (d) of Schedule "A", \$28,312.20 as shown in column (d) of Schedule "B", and \$782.65 as shown in column (d) of Schedule "C". The GST allowed by the Board may also be charged against each Applicants 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. E-13.

2. ORDER

THEREFORE, for the reasons provided above, the Alberta Energy and Utilities Board, pursuant to the provisions of the *Public Utilities Board Act* and regulations hereunder, hereby orders as follows:

- 1) ATCO Gas - North shall pay intervener costs in the amount of \$590,225.88, as set out in column (e) of Schedule "A".
- 2) ATCO Gas – North's external costs in the amount of \$159,464.99 as set out in column (e) of Schedule "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 \$749,690.87, as set out in column (e) of Schedule "A".
- 4) ATCO Gas – South shall pay intervener costs in the amount of \$1,191,471.52, as set out in column (e) of Schedule "B".
- 5) ATCO Gas – South's external costs in the amount of \$159,464.98, as set out in column (e) of Schedule "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 \$1,350,936.50, as set out in column (e) of Schedule “B”.
- 7) AltaGas Utilities Inc. shall pay intervener costs in the amount of \$34,400.53, as set out in column (e) of Schedule “C”;
- 8) AltaGas Utilities Inc. shall record in its Hearing Cost Reserve Account the allowed intervener costs in the amount of \$86,953.20, as set out in column (e) of Schedule “C”.

MADE at the City of Calgary, in the Province of Alberta, this 11th day of July, 2002.

ALBERTA ENERGY AND UTILITIES BOARD

Original Signed by Thomas McGee

Thomas McGee

ATCO Gas Limited (North)

Application Nos.:
2001040 and 2001093

Summary of Total Costs Claimed and Awarded

	Total Amount Claimed (a)	Total Fees Awarded (b)	Total Disbursements Awarded (c)	Total GST Awarded (d)	Total Fees, Disbursements, and GST Awarded (e)
Applicant					
ATCO Gas Limited (North)					
ATCO Gas Limited (North)	\$101,309.69	\$0.00	\$101,309.69	\$0.00	\$101,309.69
Bennett Jones	\$58,155.30	\$56,803.75	\$1,351.55	\$0.00	\$58,155.30
Sub-Total	\$159,464.99	\$56,803.75	\$102,661.24	\$0.00	\$159,464.99
Interveners					
Municipal Interveners					
Bryan & Company	\$47,217.59	\$38,149.31	\$5,979.28	\$1,323.95	\$45,452.54
Robert L. Bruggeman Regulatory Consultant, Ltd.	\$42,429.36	\$38,831.25	\$822.37	\$1,189.69	\$40,843.31
Sub-Total	\$89,646.95	\$76,980.56	\$6,801.65	\$2,513.63	\$86,295.84
Federation of Alberta Gas Co-ops Ltd. / Gas Alberta Inc.					
Campbell Ryder Consulting Group Ltd.	\$82,620.23	\$74,212.50	\$3,002.67	\$0.00	\$77,215.17
Brownlee Fryett	\$64,228.27	\$49,587.00	\$10,463.71	\$0.00	\$60,050.71
Sub-Total	\$146,848.50	\$123,799.50	\$13,466.38	\$0.00	\$137,265.88
Canadian Forest Products Ltd.					
Trisuvan Services Ltd.	\$7,505.00	\$7,505.00	\$0.00	\$0.00	\$7,505.00
Liddle Engineering Ltd.	\$635.01	\$568.75	\$66.26	\$0.00	\$635.01
Sub-Total	\$8,140.01	\$8,073.75	\$66.26	\$0.00	\$8,140.01

ATCO Gas Limited (North)

Application Nos.:
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	Total Amount Claimed (a)	Total Fees Awarded (b)	Total Disbursements Awarded (c)	Total GST Awarded (d)	Total Fees, Disbursements, and GST Awarded (e)
North Core Committee					
Liddle Engineering Ltd.	\$25,091.50	\$23,450.00	\$0.00	\$0.00	\$23,450.00
Sproule Associates Limited	\$48,643.09	\$44,367.19	\$1,093.64	\$0.00	\$45,460.83
Sub-Total	\$73,734.59	\$67,817.19	\$1,093.64	\$0.00	\$68,910.83
Consumers' Coalition of Alberta					
Wachowich & Company	\$36,987.42	\$28,728.00	\$5,839.68	\$2,419.74	\$36,987.42
Professional Regulatory Services, Inc.	\$44,709.60	\$40,527.00	\$1,067.67	\$2,911.63	\$44,506.30
Econalysis Consulting Services	\$13,721.92	\$9,262.50	\$3,484.90	\$892.32	\$13,639.72
Sub-Total	\$95,418.94	\$78,517.50	\$10,392.25	\$6,223.68	\$95,133.43
City of Edmonton					
Bill Follett	\$7,761.80	\$6,510.00	\$1,051.80	\$226.87	\$7,788.67
Marta Sherk	\$1,850.00	\$1,850.00	\$0.00	\$55.50	\$1,905.50
Sub-Total	\$9,611.80	\$8,360.00	\$1,051.80	\$282.37	\$9,694.17
Aboriginal Communities					
Ackroyd, Piasta, Roth and Day	\$13,000.00	\$13,000.00	\$0.00	\$0.00	\$13,000.00
Graves Engineering Corporation	\$15,752.00	\$15,450.00	\$302.00	\$0.00	\$15,752.00
Sub-Total	\$28,752.00	\$28,450.00	\$302.00	\$0.00	\$28,752.00
Public Institutional Consumers of Alberta					
Nancy McKenzie	\$38,207.26	\$34,780.00	\$929.93	\$0.00	\$35,709.93
Energy Management & Regulatory Consulting Ltd.	\$36,233.03	\$27,600.00	\$8,633.03	\$0.00	\$36,233.03
Liddle Engineering Ltd.	\$5,746.01	\$5,556.25	\$189.76	\$0.00	\$5,746.01
Sub-Total	\$80,186.30	\$67,936.25	\$9,752.72	\$0.00	\$77,688.97

ATCO Gas Limited (North)

Application Nos.:
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EPCOR Energy Services Inc.					
Borden Ladner Gervais	\$66,344.11	\$42,755.00	\$7,161.72	\$1,497.60	\$51,414.32
G.D. Newcombe	\$27,976.22	\$24,343.75	\$1,802.24	\$784.43	\$26,930.42
Sub-Total	\$94,320.33	\$67,098.75	\$8,963.96	\$2,282.03	\$78,344.74
Total Intervener Costs	\$626,659.42	\$527,033.50	\$51,890.66	\$11,301.72	\$590,225.88
Total Costs	\$786,124.41	\$583,837.25	\$154,551.90	\$11,301.72	\$749,690.87

ATCO Gas Limited (South)

Application Nos.:
2001040 and 2001093

Summary of Total Costs Claimed and Awarded

	Total Amount Claimed (a)	Total Fees Awarded (b)	Total Disbursements Awarded (c)	Total GST Awarded (d)	Total Fees, Disbursements, and GST Awarded (e)
Applicant					
ATCO Gas Limited (South)					
ATCO Gas Limited (South)	\$101,309.69	\$0.00	\$101,309.69	\$0.00	\$101,309.69
Bennett Jones	\$58,155.29	\$56,803.75	\$1,351.54	\$0.00	\$58,155.29
Sub-Total	\$159,464.98	\$56,803.75	\$102,661.23	\$0.00	\$159,464.98
Interveners					
Alberta Irrigation Projects Association and Energy Users Association of Alberta					
Unryn & Associates Ltd.	\$46,686.36	\$39,865.00	\$6,821.36	\$0.00	\$46,686.36
Sub-Total	\$46,686.36	\$39,865.00	\$6,821.36	\$0.00	\$46,686.36
ENMAX Corporation					
Donahue & Company	\$109,185.55	\$108,441.00	\$744.55	\$0.00	\$109,185.55
RJ Rudden & Associates	\$154,021.43	\$84,600.00	\$10,606.43	\$0.00	\$95,206.43
Amicus Reporting Group	\$10,486.45	\$0.00	\$10,486.45	\$0.00	\$10,486.45
Sub-Total	\$273,693.43	\$193,041.00	\$21,837.43	\$0.00	\$214,878.43
City of Calgary					
Burnet, Duckworth & Palmer	\$328,031.84	\$276,919.50	\$27,040.21	\$9,119.40	\$313,079.11
Stephen Johnson	\$93,637.43	\$87,500.00	\$11.62	\$2,625.52	\$90,137.14
Energy Group, Inc.	\$133,290.67	\$111,375.00	\$2,411.12	\$3,413.81	\$117,199.93
Peter J. Milne & Associates Inc.	\$59,420.01	\$56,000.00	\$0.00	\$1,680.11	\$57,680.11
GSC Energy	\$6,688.68	\$6,030.00	\$0.00	\$180.91	\$6,210.91
Energy ERA	\$14,305.90	\$13,370.00	\$0.00	\$401.13	\$13,771.13
Sproule Associates Limited	\$124,038.26	\$97,054.52	\$18,869.08	\$3,477.94	\$119,401.54
Sub-Total	\$759,412.79	\$648,249.02	\$48,332.03	\$20,898.82	\$717,479.87

ATCO Gas Limited (South)

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ENRON Canada Corp.					
Donahue Ernst & Young, LLP	\$49,246.09	\$32,567.50	\$10,499.38	\$0.00	\$43,066.88
Altitude Energy Services	\$35,720.05	\$32,437.50	\$945.72	\$0.00	\$33,383.22
Sub-Total	\$84,966.14	\$65,005.00	\$11,445.10	\$0.00	\$76,450.10
Municipal Intervenors					
Bryan & Company	\$47,217.59	\$38,149.31	\$5,979.28		
Robert L. Bruggeman, Regulatory Consulting Ltd.	\$42,429.36	\$38,831.25	\$822.38	\$1,189.69	\$40,843.32
Sun-Total	\$89,646.95	\$76,980.56	\$6,801.66	\$1,189.69	\$40,843.32
Consumers' Coalition of Alberta					
Wachowich & Company	\$36,987.42	\$28,728.00	\$5,839.68	\$2,419.74	\$36,987.42
Professional Regulatory Services, Inc.	\$44,709.60	\$40,527.00	\$1,067.67	\$2,911.63	\$44,506.30
Econalysis Consulting Services	\$13,721.92	\$9,262.50	\$3,484.90	\$892.32	\$13,639.72
Sub-Total	\$95,418.94	\$78,517.50	\$10,392.25	\$6,223.68	\$95,133.43
TOTAL INTERVENOR COSTS	\$1,349,824.61	\$1,101,658.08	\$105,629.83	\$28,312.20	\$1,191,471.52
TOTAL COSTS	\$1,509,289.59	\$1,158,461.83	\$208,291.06	\$28,312.20	\$1,350,936.50

AltaGas Utilities Inc.

Application Nos.:
2001040 and 2001093

Summary of Total Costs Claimed and Awarded

	Total Amount Claimed (a)	Total Fees Awarded (b)	Total Disbursements Awarded (c)	Total GST Awarded (d)	Total Fees, Disbursements, and GST Awarded (e)
Applicant					
AltaGas Utilities Inc.					
AltaGas Utilities Inc.	\$52,552.67	\$0.00	\$52,552.67	\$0.00	\$52,552.67
Sub-Total	\$52,552.67	\$0.00	\$52,552.67	\$0.00	\$52,552.67
Interveners					
Alberta Irrigation Projects Association and Energy Users Association of Alberta					
Unryn & Associates Ltd.	\$20,008.44	\$17,085.00	\$2,923.44	\$0.00	\$20,008.44
Sub-Total	\$20,008.44	\$17,085.00	\$2,923.44	\$0.00	\$20,008.44
Minicipal Interveners					
Bryan & Company	\$2,421.42	\$1,956.38	\$306.63	\$67.89	\$2,330.90
Robert L. Bruggeman Regulatory Consulting Ltd.	\$2,126.62	\$1,987.50	\$0.00	\$59.63	\$2,047.13
Sub-Total	\$4,548.04	\$3,943.88	\$306.63	\$127.52	\$4,378.03
Consumers' Coalition of Alberta					
Wachowich & Company	\$3,893.41	\$3,024.00	\$614.70	\$254.71	\$3,893.41
Professional Regulatory Services, Inc.	\$4,706.27	\$4,266.00	\$112.39	\$306.49	\$4,684.88
Econalysis Consulting Services	\$1,444.41	\$975.00	\$366.84	\$93.93	\$1,435.77
Sub-Total	\$10,044.09	\$8,265.00	\$1,093.93	\$655.13	\$10,014.06
TOTAL INTERVENER COSTS	\$34,600.57	\$29,293.88	\$4,324.00	\$782.65	\$34,400.53
TOTAL COSTS	\$87,153.24	\$29,293.88	\$56,876.67	\$782.65	\$86,953.20