



PM

CANADIAN ENVIRONMENTAL LAW ASSOCIATION
L'ASSOCIATION CANADIENNE DU DROIT DE L'ENVIRONNEMENT

April 26, 2005

Mr. Peter O'Dell
Board's Cost Assessment Officer
Ontario Energy Board
2300 Yonge St, Suite 2601
Toronto, ON M4P 1E4

RECEIVED MAY - 3 2005

Dear Mr. O'Dell,

Re: RP-2004-0205 – LIEN's funding claim submission for the Regulated Price Plan

I am writing pursuant to the Board's letter dated April 1, 2005 regarding submission of funding claims in relation to the Regulated Price Plan (RPP) consultation (RP-2004-0205). The letter requested that all participants eligible for funding submit their claims.

As you are aware the Canadian Environmental Law Association (CELA), has acted administratively on behalf of the Low Income Energy Network (LIEN) that was a registered participant in the RPP consultation. IndEco Strategic Consulting (IndEco) acted on behalf of LIEN in this consultation. Accompanying this letter is an invoice from IndEco Strategic Consulting for funding related to the RPP consultation with supporting documentation which I trust is in order.

Please consider this our request and your authority to issue this payment directly to IndEco.

Respectfully,

Paul Muldoon
on behalf of LIEN Interim Steering Committee

Executive Director
Canadian Environmental Law Association
130 Spadina Avenue, Suite 301,
Toronto, ON M5V 2L4
Tel: 416-960-2284
muldoonp@lao.on.ca
www.cela.ca



April 26, 2005

Mr. Peter O'Dell
Board's Cost Assessment Officer
Ontario Energy Board
2300 Yonge St, Suite 2601
Toronto, ON M4P 1E4

Re: RP-2004-0205 – LIEN's funding claim submission for the Regulated Price Plan

Dear Mr. O'Dell,

I am writing pursuant to the Board's letter dated April 1, 2005 regarding submission of funding claims in relation to the Regulated Price Plan ("RPP") consultation (RP-2004-0205). The letter requested that all participants eligible for funding submit their funding claims.

As you are aware IndEco Strategic Consulting ("IndEco") acted on behalf of the Low Income Energy Network ("LIEN"), a registered participant in the RPP consultation. IndEco partnered with FRC Canada to carry out this work. Please accept this letter as an invoice for funding related to the RPP consultation. The total amount requested and the time spent on each of the eligible activities is set out in Table 1 below.

In reviewing our claim for funding, IndEco has carefully reviewed the initial request and the Board's letter of October 18, 2004, and would offer the following comments which may assist the Board in assessing this claim:

- *Analysis of requested and approved funding:* For the written phases, LIEN was awarded funding at 100% of the amounts requested. IndEco has performed a detailed review of the build-up of the hours put forward in its initial request. In addition to the time specifically noted for writing the submissions, IndEco notes that a significant number of the preparation hours put forward for participation in the working group phase were hours for investigation of issues, drafting of positions and recommended approaches to meet objectives, i.e. preparation that, with or without formal involvement in the Working Group, was nonetheless integral to the production of LIEN's written

submissions. Our review indicates that some 47 hours of our original request falls into this category. Logically, since this work was being carried out during the same time period as the participation in the Working Group, it was shown as such in our request for funding. This effort did not cease to be a requirement when participation in the working group was set aside. This effort was required; it was key to the production of high quality, thoughtful, broadly-based, well-researched and well-documented written submissions which we believe have assisted the Board in the RPP process. Some of these hours, originally shown as preparation for participation in the working group, have become necessary and efficiently incurred time shown in our funding claim for the written submissions. We trust that this is appropriate.

- *In-kind contribution of IndEco and FRC Canada:* LIEN's funding claim does not include the significant in-kind contribution made by Dr. Malcolm Jackson of FRC Canada, and by Ms. Judy Simon and staff at IndEco in preparing these written reports for the Board on behalf of LIEN – both in the rate differential (between posted market rates and the Board's cost award tariff) and in the unbilled hours ("necessary" in IndEco's view, but not necessarily approved for funding). The contribution in terms of rate differential against claimed hours exceeds one third of the total funding being claimed, whereas the contribution in unbilled hours is significantly higher.
- *Contribution by members of the LIEN Steering Committee:* The funding claim also does not include the major in-kind contribution of hours made by individual members of the LIEN Steering Committee. The LIEN Steering Committee includes senior personnel from: the Advocacy Centre for Tenants Ontario, Canadian Environmental Law Association, the Income Security Advocacy Centre, the Toronto Environmental Alliance, the Toronto Disaster Relief Committee, and the Canadian Environmental Law Association, representing LIEN's more than 40 member associations across Ontario. These individuals invested many hours in preparing the presentation to the OEB of September 10th, 2004 and to review and approve the written comments provided to the Board. In particular, LIEN would like to acknowledge the extensive efforts of ACTO personnel in working with IndEco on research and on the preparation of this written material.

- *Efficiency of hours incurred and claimed for funding:* Duplication, whether it be more than one person performing the same task or one person repeating a task (iterating) to improve on the outcome, is necessary in any process in order to ensure quality. At some appropriate efficient level, duplication brings benefits outweighing its costs. The challenge is to avoid unnecessary or wasteful duplication. In IndEco's view this funding claim avoids any unnecessary duplication of effort. For example, in all research and writing for LIEN's submissions one writer was assigned for each section. Furthermore, respecting the Board's views and its funding decision, where IndEco saw fit to have two persons attend the Workshop on December 14, 2004, IndEco nonetheless excluded the time of the second person from this funding claim. Also, LIEN liaised on an ongoing basis with VECC representatives and ensured that our submissions were not unnecessarily duplicative.
- *Nature and quality of submissions:* In all the written comments prepared, LIEN provided the Board with data and analyses to substantiate its recommendations. Such data were taken from the most currently available StatsCan statistics regarding low income consumers and from the most current relevant proceedings in other Canadian jurisdictions available to LIEN. Specifically, LIEN provided significant relevant data from its current review of proceedings in Nova Scotia. We trust that this has enhanced the value of our written submissions.
- *An integrated voice of low income consumers:* IndEco in acting for LIEN has represented a broad-based and growing coalition of low income energy consumers in Ontario, including, but not limited to, those consumers receiving social assistance, seniors and those in vulnerable situations. The coalition is comprised of more than 40 organizations across Ontario and is coordinated by the Interim LIEN Steering Committee. The Interim LIEN Steering Committee provided data, feedback, and comment to IndEco on draft versions of the written work and ensured that the written material provided to the Board represented LIEN, consistent with the LIEN mandate and other LIEN policy papers.

For all of the reasons cited above, we believe that LIEN's claim for funding is consistent with the approval provisions set out in the Board's Letter of October 18, 2004.



Table 1 following sets out the hours and fees claimed for funding.

Table 1: Time and fees for IndEco in RP-2004-0205

Consultant:	Hours	
	Judy Simon	Malcolm Jackson
Consultation on RPP Proposal		
Dec. 14 th workshop – attendance, hours as incurred	3.5	0
Dec. 14 th workshop – preparation at 0.45 of attendance hours	1.58	0
Written comments – research, analysis, policy formulation needed for developing written comments (47 hours requested)	27	20
Written comments – drafting, revising, finalization (21 hours requested)	13.5	7.5
Draft RPP Code(s)		
Written comments on codes – drafting, revising, finalizing (24 hours requested)	15	9
Draft RPP Manual		
Written comments on manual – drafting, revising, finalizing (14 hours requested)	10	4
Total hours	70.58	40.5
Hourly rate per OEB tariff	\$210	\$210
Consultant totals	\$14,821.80	\$8505.00
Total IndEco claim for funding	\$23,326.80	

In addition to the claim for funding of the fees, in accordance with the Board's practice direction on cost awards, we would claim funding of printing costs of \$59.40 after counting the submission pages and multiplying by the number of copies requested by the Board at \$0.15 per page. IndEco will absorb all costs of travel to and from meetings, and there are no costs of meeting rooms since LIEN members have provided those at no additional charges. Hence, our total disbursements claimed are the printing costs \$59.40.



Fees claimed plus disbursements claimed total \$23,386.20.

We respectfully request payment of our claim for funding in this amount.

Please make the payment payable to IndEco Strategic Consulting Inc.

If you have any questions please contact the undersigned at 416-532-4333.

Thank you.

Sincerely,

A handwritten signature in cursive script that reads "Judy Simon".

Judy Simon

Vice President

FORM 1

Appendix "B"

SUMMARY STATEMENT OF HOURS - CONSULTANTS AND LEGAL COUNSEL

A separate form is required for each consultant or legal counsel

<u>RP-2004-0205</u> Board File Number	<u>Low Income Energy Network (Lien)</u> Party Name	
_____ Legal Counsel Name	_____ Year of Call	_____ Law Firm
<u>Judy Simon</u> Consultant Name	<u>25</u> Years of Relevant Experience (curriculum vitae must be attached)	<u>Indeco Strategic Consulting Inc.</u> Consultant Firm

	Hours	Hourly Rate	Sub-total	GST	Total
<u>RPP proposal - workshop attendance</u> Preparation	35	\$ 210	\$ 735		\$ 735
<u>RPP proposal - preparation</u> Attendance - Technical Conference	158	\$ 210	\$ 331.80		\$ 331.80
<u>RPP proposal - written comments, research etc.</u> Attendance - Settlement Conference	27	\$ 210	\$ 5,670		\$ 5,670
<u>RPP proposal - written comments, drafting etc.</u> Attendance - Oral Hearing	135	\$ 210	\$ 2,835		\$ 2,835
<u>Draft RPP (costs) - written comments</u> Argument	15	\$ 210	\$ 3,150		\$ 3,150
<u>Draft RPP manual - written comments</u> Case Management	10	\$ 210	\$ 2,100		\$ 2,100
TOTALS	7058	\$ 210	\$ 14,821.80		\$ 14,821.80

Note: All claims must be in Canadian dollars. If applicable, state exchange rate _____, and country of initial currency _____.

SUMMARY STATEMENT OF HOURS - CONSULTANTS AND LEGAL COUNSEL

A separate form is required for each consultant or legal counsel

<u>RP-20040205</u> Board File Number	<u>Law Income Energy Network (LIEN)</u> Party Name
<u>Malcolm Jackson</u> Consultant Name	<u>30</u> Years of Relevant Experience (curriculum vitae must be attached)
<u>Legal Counsel Name</u>	<u>Year of Call</u>
	<u>Law Firm</u>
	<u>ERIC Canada</u> Consultant Firm

	Hours	Hourly Rate	Sub-total	GST	Total
<u>RP proposal - work shop attendance</u> Preparation	0	\$ 210	\$ 0		\$ 0
<u>RP proposal - preparation</u> Attendance - Technical Conference	0	\$ 210	\$ 0		\$ 0
<u>RP proposal - written comments, research etc.</u> Attendance - Settlement Conference	20	\$ 210	\$ 4,200		\$ 4,200
<u>RP proposal - written comments - drafting etc.</u> Attendance - Oral Hearing	7.5	\$ 210	\$ 1,575		\$ 1,575
<u>Draft RP (order(s)) - written comments</u> Argument	9	\$ 210	\$ 1,890		\$ 1,890
<u>Draft RP material - written comments</u> Case Management	4	\$ 210	\$ 840		\$ 840
TOTALS	40.5	\$ 210	\$ 8,505		\$ 8,505

Note: All claims must be in Canadian dollars. If applicable, state exchange rate _____, and country of initial currency _____.

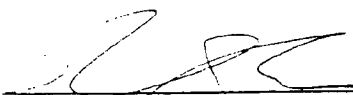
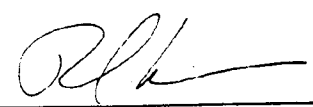
FORM 2

SUMMARY OF DISBURSEMENTS

<u>AP-2004-2205</u> Board File Number	<u>Low Income Energy Network (LIEN)</u> Party Name		
<u>Tudor Strategic Consulting Inc</u> Party or Group that made the disbursement			
	Net Cost	GST	
Photocopies			
Printing	\$ 59.40		
Fax			
Courier			
Telephone			
Postage			
Transcripts			
Travel: Air			
Travel: Car			
Travel: Rail			
Travel: Other ()			
Taxi or Airport Limo			
Accommodation			
Meals			
Other ()			Grand Total
Sub-totals	\$ 59.40		\$ 59.40
Notes 1. All claims for disbursements must include receipts where practicable. 2. All claims must be in Canadian dollars, if applicable state exchange rate _____ and country of initial currency			

FORM 3

AFFIDAVIT IN SUPPORT OF COST CLAIM

<u>RP 20040205</u> Board File Number	<u>Low Income Energy Subsidy (LIEN)</u> Party Name	
Items Claimed excluding GST		
Legal/Consultant Fees +	Disbursements =	Net Sub-Total
\$ <u>23 326.80</u>	\$ <u>59.40</u>	\$ <u>23 386.20</u>
Goods and Services Tax		
..... Full Registrant Qualifying Non-Profit (GST at 3.5%)	
..... Unregistered (GST at 7%) Tax Exempt (no GST)	
..... Other _____ GST at _____ %		
Total Cost Claim		
Net Sub-Total +	Total GST Claimed =	Total Cost Claim
\$ <u>23 386.20</u>	\$ _____	\$ <u>23 386.20</u>
<p>I, (name) <u>PAUL MULDOON</u>, of the (City, Town, etc.) <u>TORONTO</u> in the (County, Regional Municipality, etc.) of _____, MAKE OATH AND SAY:</p> <p>7. I am a representative of the above noted party (the "party") and as such have knowledge of the matters attested to herein.</p> <p>8. I have examined the above Cost Claim and all of the documentation in support of it.</p> <p>9. The above Cost Claim represents only costs incurred directly and necessarily by the Party for the purpose of its intervention in the Ontario Energy Board proceeding the file number which is set out above.</p>		
<p>SWORN (OR AFFIRMED) BEFORE ME at the (City, Town, etc.) of <u>TORONTO</u>, in the (County, Regional Municipality, etc.) of _____ _____ on (date) <u>April 26/2005</u></p>		
 _____ COMMISSIONER for taking Affidavits <i>Ramani Naderajah</i> <i>Barrister & Solicitor</i>	 _____ Signature of Deponent	

(February 12, 2003)

CURRICULUM VITAE OF
JUDY SIMON

- Experience:** IndEco Strategic Consulting Inc., Vice President, 1996- present
Ontario Energy Board, Part-time Board Member, 1992- 2002
Judy Simon + Associates, President, 1989- 1996
Ontario Ministry of Industry, Science and Technology, Manager, Technology Policy, 1987-1989
Ontario Ministry of Environment, Manager, Environmental Assessment Branch, 1982-1987
Ontario Ministry of Environment, Environmental Planner, EA Branch, 1981-1982
Ontario Ministry of Energy, Energy Planner, Conservation & Renewable Energy Group, 1980-81
NOVA, An Alberta Corporation, Energy Researcher, Algas Resources –1978
- Education:** Bachelor of Science (Physical Geography), University Scholar, Great Distinction McGill University, 1977; Master of Environmental Design (Environmental Science – Energy and Technological Systems), University of Calgary
- Awards:** Commendation, Mayor City of Toronto, for Toronto Recycling Action Committee; NSERC Doctoral Scholarship (1980); NSERC Post-graduate Scholarship (1977-1980); McGill University Scholarship (1972-77); Steinberg Canada Scholarship (1972-77)
- Committees & Boards:** City of Toronto's Environment Roundtable 2004 - present
Toronto Atmospheric Fund, Member, Grants and Loans Committee (2002 – present)
President of the Board, CELA (1996 – present)
CELA Board Member (1994 – present)
Provincial Council of Women, Vice President, Environment (1999 - 2001)
Environmental Advisory Panel to the President, Ontario Hydro (1990-1992)
- Appearances:** Ontario Energy Board, on behalf of Milton Hydro in RP-2004-0203; Ontario Energy Board, on behalf of Brantford Power in RP-2004-0203; Ontario Energy Board, Pollution Probe Motion, on behalf of Canadian Energy Efficiency Alliance; Ontario Energy Board, Enbridge Gas Distribution RP-2002-0133, 2003 Rates Case regarding DSM; Joint Board, Ontario Hydro Southwestern Ontario Transmission System Expansion Plan EA, on behalf of the Ontario Ministry of the Environment
- OEB Related Adjudication:** E.B.O. 169-III; E.B.O. 188; Centra gas and Ontario Hydro rates cases; over 50 pipeline and related facilities approvals.
- Recent Projects:** Brantford Power, Preparation of 2004-2005 DCDM Plan
Burlington Hydro, Preparation of 2005-2007 CDM Plan
Milton Hydro, Preparation of 2004-2005 DSM Plan

MALCOLM JACKSON

Voice: mobile 416-524-0349, office: 416-365-3024, home: 416-968-2327; E-mail: malcolm.jackson@sympatico.ca

RESUME

November 2004

CAREER CHRONOLOGY AND SUMMARY:

- Financial & Regulatory Consultants of Canada, FRC Canada, a division of Allotrope Inc., Toronto, 1986-present, President and CEO; and Waters Associates Inc., Executive Vice-President, 1988-present. Both companies have provided financial, economic and regulatory consulting services, expert testimony and litigation support services, and have provided industry- and discipline-specific seminars, primarily within energy and public utility sectors. Dr. Jackson presented a regulatory seminar for the Society of Management Accountants from 1980 through 1994, and has been a guest lecturer in the University of Toronto School of Business. He is an advocate of competitive practices, appropriate public disclosure, and good governance of profit and not-for-profit organizations. (See also "*Specific Assignments and Accomplishments*", a resume supplement.)
- Ontario Energy Board, Toronto, 1986-1989, 2000-2003, Member, with statutory responsibilities to review and regulate public utilities, concerning (as applicable) production, distribution, storage and sales of electricity, natural gas, petroleum and steam, and, as directed, to advise the Minister of Energy. Member of various administrative and adjudicative committees of the Board, including: Rates; Licencing; Mergers Acquisitions Amalgamations and Divestitures; Education; and Hearing Process Review. Adjudicated: Union Gas rates and storage approval matters (including commodity deregulation and market design issues; and a working **performance based regulation** scheme for non-competitive/utility operations); other natural gas matters, including bypass and the need for **bypass-competitive rates**; electricity distribution and transmission rates and licencing matters (including commodity deregulation and market design issues); Ontario Hydro reviews including rates, and specifically, recommendations to recover for Ontario a **debt guarantee fee** and to recover the **cost of equity capital**, both of which (significantly) were respectively sooner or later accepted by the Ontario government.
- Toronto Community Care Access Centre, Toronto, 1996-2000, founding Director and, during start-up, Treasurer-CFO; responsible for overseeing start-up of a community based health care system with annual spending exceeding \$70 million and growing, including selection of auditors, placing of insurance, review and redrafting of accounting, financial and investment policies, direction of budget and planning processes, and negotiating with government for funding and requisite approvals; and, as a director, overseeing development and redesign of information and internal control systems, overseeing and advising on labour relations issues. Chair of the Audit and Finance Committee and founding member of the Governance and Planning Committee and of the Client Services Committee. Argued persuasively the uniqueness and needs of the TCCAC in order to avoid further government mandated cuts of \$12 million to the core areas of the City of Toronto.
- Gulf Canada Limited (GCL), Toronto, 1984-86, Manager of Financial Strategy & Planning (Corporate) and Manager of Financial Analysis (Corporate), with responsibilities for financial analysis and planning, implementing procedures for review of AFEs, review of all AFEs exceeding \$5 million, and for monitoring performance of major capital projects and preparing reports to the Board thereon. Directed staff during activity to restructure and dispose of Gulf Canada assets, eventually to PetroCanada and to Olympia & York. Testified for Gulf in pipeline transportation matters.
- Gulf Canada Resources Inc. (a subsidiary of GCL), Calgary, 1981-84, Manager of Regulatory Affairs, including managerial positions in Finance and Planning and in Production and Natural Gas Marketing, including representing the company in tribunal proceedings and in industry associations, and advising on major contracts (including Syncrude hydrocarbon transportation and electricity generation) under which tens of millions of dollars in savings were identified and realized.

Interprovincial Pipe Line Limited (IPL, now Enbridge Inc.), Toronto, 1977-1981, Manager of Financial Planning & Regulation, with responsibilities for preparation of budgets and the financial plan, for managing the interface with Canadian and U.S. regulatory tribunals, for preparation of reports to the Board of Directors and to regulatory tribunals, for advising the president on such matters, and for participating in the president's weekly meetings of corporate management. (Managers reported to one of four company VPs who reported to the CEO in a leanly managed company which transported some \$10 billion of product annually across Canada and the US.) Key successes included: (1) responsibility for advocating and "winning" acceptance of the **stand-alone concept** for the calculation and recovery of the utility's provision for income taxes, with significant derivative multi-million dollar impact on the National Energy Board ("NEB") and provincial utilities; (2) rationalization and redesign of Interprovincial tolls to reflect a terminaling and handling charge and a transportation charge and further adjustments to reflect liquid types in pipeline transport; (3) direction of studies and co-authoring of first reports to the NEB concerning pipeline productivity measures and concerning depreciation policies and practice; and (4) significant revisions to corporate financial planning.

Ontario Energy Board (OEB), Toronto, 1975-77, Manager of Rates, with responsibilities for monitoring compliance with board decisions, interventions in utility rate proceedings, implementing of then current Wage and Price Control Guidelines, and providing analysis and support to Board members. Co-authored a paper on marginal cost concepts in Canadian gas and electricity rates.

Coopers & Lybrand, Toronto, 1974-75, consultant-analyst for insurance industry assignments in life, property and casualty, and mortgage insurance.

University of Oxford and York University, 1966-74, Tutor and Instructor, in chemistry, physics, statistics, and computer programming; research scientist examining hydrogen energy states and related matters.

SPECIFIC ASSIGNMENTS AND ACCOMPLISHMENTS (by category and by date, see 7-page supplement):

Categories: Electricity, Education, Government Policy, Health Care, Information Systems and Market Research, Insurance, Natural Gas, Oil and Product Pipelines, and Valuation. A detailed categorized listing is provided as a resume supplement.

UNIVERSITY EDUCATION:

Master of Business Administration, York University, Toronto, 1980.

Postdoctorate Fellow, University of Oxford, England, 1972-74.

Doctor of Philosophy, York University, Toronto 1972.

Master of Science, Centre for Research in Experimental Space Science, York University, Toronto 1969.

Bachelor of Science, York University, Toronto, 1966.

Awards: National Research Council of Canada Postdoctorate Fellowship, held at University of Oxford, England 1972-74, with a semester at the International Centre for Theoretical Physics, Trieste, Italy, 1973; National Research Council of Canada Graduate Scholarships, held at York University and at the University of Jerusalem 1970-72, with fellowship support to attend a summer program on atomic and molecular structure at the University of Upsala, Sweden; Province of Ontario Graduate Fellowships, held at York University, Toronto, 1968-70; M. G. Ross Award, for academic achievement and contribution to the university, York University, 1966; York University Undergraduate Scholarships, 1963-66.

PUBLICATIONS: List available on request.

PROFESSIONAL AND BUSINESS AFFILIATIONS:

Canadian Association of Physicists, member; Canadian Geophysical Union, founding member. *Formerly:* Ontario Association of Community Care Access Centres, Director; Strategic Leadership (Planning) Forum, member; Independent Power Producers Society of Ontario, member; Society of Management Accountants (SMA), Economic Regulation Committee, founding member; Canadian Association of Members of Public Utility Tribunals, Electricity Committee, Chairman 1986-87, member of the program committee for 2003 Banff conference; National Association of Regulatory Utility Commissioners, member; Canadian Petroleum Association, Rates Regulation and Accounting Committee, Chairman; Canadian Gas Association, Natural Gas Committee, Member.

COMMUNITY AFFILIATIONS:

Current Member: Winchester Street Ratepayers Group; Cabbagetown Preservation Society; Seaton Ontario Berkeley Residents Association.

Former member: Toronto Community Care Access Centre, Board of Directors; Toronto Community and Neighbourhood Services, Homes for the Aged Division, Inter-Home Advisory Committee and Fudger Home Advisory Committee; Raven Ski Club, Coordinator/Instructor (to 1996); Donvale Softball League, volunteer; Winchester School Community Council (Parent-Teacher Association); Art Gallery of Ontario; York University Alumni Association Board of Directors (President); Toronto Musicians Association.

PERSONAL INFORMATION:

Born and raised in Toronto; lived in Northern Ontario, Alberta, England and the Middle East. Married with three children; avid skier (CSIA Level 3); renovator/restorer of two Victorian homes.

Supplement to the Resume of Malcolm Jackson

November 2004

SPECIFIC ASSIGNMENTS AND ACCOMPLISHMENTS (by category and by date):

Categories: Electricity, Education, Government Policy, Health Care, Information Systems and Market Research, Insurance, Natural Gas, Oil and Product Pipelines, and Valuation

Electricity

2000-2003, administrative and adjudicative assignments as Member, Ontario Energy Board, including as member of adjudicative Committees (Facilities, Licensing, Mergers-Amalgamations-Acquisitions-and-Divestitures, and Rates). Chair of the Facilities Committee, reviewing applications for leave to construct and overseeing the issuance of new Environmental Guidelines.

1998, advised Ontario Hydro GENCO Marketing on product development and implementation of green energy wholesale programs.

1997, advised Commercial Alcohols Inc. in respect of electricity service at the Bruce Energy Centre and concerning an Ontario court decision in respect of certain claims.

1996, represented interests of Ontario Interlink Industrial Park in OEB HR 24, a review of Ontario Hydro bulk power rates, concerning attractiveness of rates to investors in new high demand electricity projects. Issues included competitiveness of rates, customer classification, and the jurisdictional issue of whether wheeling rates were reviewable by the OEB.

1996, provided background advice to Ontario Hydro Grid division concerning regulatory models and issues.

1995-1996, represented interests of Ontario Interlink Industrial Park in discussions with Ontario Hydro concerning the aggregation of service at the Bruce Energy Centre; and in information meetings with Ontario Hydro concerning changes in cost allocation and pricing for 1996 and beyond.

1995, represented interests of Ontario Interlink Industrial Park, Bruce Agra Dehy, Bruce Agra Foods and St. Lawrence Technologies (members of the Canadian Agra group at the Bruce Energy Centre) and of Integrated Energy Development Corp. (IEDC), BI-AX International Inc. and Commercial Alcohols Inc. in OEB HR 23, a proceeding to review cost allocation and rate design of Ontario Hydro, specifically concerning eligibility of these customers for service under industrial or wholesale rates and generally and specifically concerning functionalization and classification of costs, the **need for two separate cost allocation analyses**, proper **interpretation of "competition" and "subsidy"**, and relevant considerations for the design of standard rates and rate options, including the need for a bus-bar rate option.

1995, for Ontario Hydro Regulatory Section, provided an independent opinion concerning the cost of capital for Great Lakes Power Regulated Utility Division for 1995.

1995, for Ontario Interlink (the Bruce Energy Centre), reviewed electricity pricing issues and options and assisted in discussions with Ontario Hydro to obtain reduced electricity cost for the Energy Centre.

1992, reviewed and reported on the value of a major industrial customer to the Yukon Energy Corporation and all Yukoners.

1992, for Ontario Hydro, reviewed and provided independent advice on Ontario Hydro's methodology and proposals for changes to its **regulation of municipal electric utilities, including its treatment of contributed capital** and the role of capital and asset rate bases in such regulation. Significantly, the advice concerning the treatment of contributed

capital was later accepted by the Ontario Energy Board.

1992, for Curragh Resources Inc., reviewed cost allocation and rate design submissions of YEC and YECL before the Yukon Utilities Board, provided litigation support, and prepared and defended testimony.

1991, for customers of West Kootenay Power Ltd., assisted in analysis and preparation of comments and recommendations on supply contracts for electricity from neighbouring utilities.

1991, for Curragh Resources Inc., provided litigation support for the intervention of Curragh Resources in a rates application by Yukon Energy Corporation and Yukon Electrical Company before the Yukon Utilities Board, including interrogatories, cross-examination, argument and reply.

1991, for Curragh Resources Inc., together with a company representative and counsel, negotiated amending provisions for an agreement to supply electricity in excess of 165 GWh annually at a Yukon mine site; and advised with respect to upcoming rate proceedings.

1990, for Newfoundland Light & Power Co. Limited before The Board of Commissioners of Public Utilities of Newfoundland, assisted Dr. Waters in preparation of evidence on net income policy for Newfoundland and Labrador Hydro.

1989-1990, consultant to investors in Powerx Energy Corporation and Begetekong Power Corporation concerning the economic feasibility and the design of rates for hydro-electric generation and the sale of power to Ontario Hydro.

1986-1989, as a member of the Ontario Energy Board, adjudicated and decided or reported upon: annual proceedings to review the rate proposals of Ontario Hydro; and other proceedings concerning revenue requirement and rate design; of specific significance, recommendations to recover for Ontario a debt guarantee fee and to recover the cost of equity capital, both of which (significantly) were respectively sooner or later accepted by the Ontario government.

1988, consultant to the city of Calgary with respect to the Electrical Energy Marketing Agency (EEMA) "Forecast 1989" proceedings, concerning the rate treatment of excess capacity.

1986-1987, Canadian Association of Members of Public Utility Tribunals, Chairman of the Electricity Committee.

1975-1977, for the Ontario Energy Board, researched and investigated regulatory approaches to electricity sales in other jurisdictions and prepared for a major public review of electricity costing and pricing as it applied and could apply to Ontario Hydro. Advised the Ministry of Energy with respect to implementation of the Anti-Inflation program to Ontario Hydro. With Wm. Stevenson, presented and published a paper on **marginal cost concepts in Canadian gas and electricity rates**.

Education

1980-1994, for the Society of Management Accountants (SMA): Economic Regulation Committee founding member and seminar leader/lecturer in SMA professional development program.

1991, for the CRTC, developed and presented an in-house seminar on Ratemaking and Related Issues in Telecommunications and Broadcasting.

1988, Canadian Petroleum Association, Pipeline Division, Annual Conference, presented paper entitled "Pipeline Regulation - Some Canadian Perspectives", published in the proceedings of the conference.

1987, Joint Conference of University of Toronto, Institute of Policy Analysis and the Ontario Energy Board on electricity issues. chaired session and presented comments on cost of capital for Ontario Hydro.

Resume of Malcolm Jackson
November 2004

1979, for Interprovincial Pipe Line Limited, prepared submissions to the National Energy Board with respect to the proper determination of a rate base for a mature company coming under stringent cost-based regulation of its tolls and tariffs.

1978, for Interprovincial Pipe Line Limited, advocated and won acceptance of the **stand-alone concept** for the calculation and recovery of the utility's provision for income taxes (NEB/ Interprovincial decision on appeal 1978, and further decision 1980), with significant derivative multi-million dollar impact on NEB and provincial utilities.

1978, for Interprovincial Pipe Line Limited, testified before the National Energy Board on toll design and cost allocation analyses for liquid pipelines. Dr. Jackson's cost allocation study supported IPL's traditional toll design and formed the **basis for a new formulaic toll design** having a separate terminaling-and-handling charge and a distance-related transportation charge, with suitable adjustments for different types of liquid transported.

1977-1981, established and developed a Rates department within Interprovincial Pipe Line Limited and subsequently a broader integrated Financial Planning and Regulation department, responsible for integrated analysis and reporting thereof for internal and external purposes and for both Canadian and US operations.

Valuation

1992, reviewed and reported on the value of a major industrial customer to the Yukon Energy Corporation and all Yukoners.

1989-1990, consultant to certain major oil pipelines and integrated energy companies concerning right-of-way economics and appropriate pricing for lease of right-of-way.

1985, for a major corporate investor, share valuation of TransCanada PipeLines Limited.