

Curriculum Vitae

M. Greg Matwichuk

Residence: Calgary, Alberta.

Position: Partner of Stephen Johnson, Chartered Accountants.

Education: Bachelor of Commerce, University of Toronto, 1984.

Professional Affiliation:

Member of the Chartered Professional Accountants of Alberta, (1991-Present)

Member of the Institute of Chartered Accountants of Yukon Territory (1994 – 2015)

Member of the Institute of Chartered Accountants of Ontario (1987 – 1991)

Professional Engagements:

Actively engaged in the practice of public accounting as a chartered professional accountant.

Consultant to the City of Calgary with respect to an Alberta Utilities Commission initiated proceeding with respect to 2018 – 2022 Performance Based Regulation (“PBR”) Plans for Alberta Electric and Gas Distribution Utilities including written evidence and oral testimony in respect of various elements of PBR, including those dealing with transition from 1st PBR regime.

Consultant to The City of Calgary with respect to an application of ATCO Electric - Transmission, before the Alberta Utilities Commission, to approve revenue requirement for the years 2016 and 2017.

Consultant to The City of Calgary with respect to ATCO Utilities (ATCO Gas, ATCO Electric and ATCO Pipeline) application to approve a compliance application in respect of a previous Alberta Utilities Commission to approve revised prices for Information Technology and Customer Care & Billing services, including an alternative process to deal with detailed line item pricing and price changes over a six year contract.

Consultant to The City of Calgary with respect to an application of ATCO Pipelines, before the Alberta Utilities Commission, to approve revenue requirement for the years 2015 and 2016.

Consultant to The City of Calgary with respect to an ATCO Gas 2016 application to approve rate changes for its annual Performance Based Regulation filing.

Consultant to The City of Calgary with respect to a 2015 application of ATCO Gas, before the Alberta Utilities Commission, to approve Capital Tracker amounts outside of PBR formula, including written evidence and oral testimony.

Consultant to The City of Calgary with respect to consultations with the Alberta Utilities Commission to improve regulatory processes.

Consultant to The City of Calgary with respect to a generic review of the PBR regime for Alberta Utilities leading up to proceeding ID 20414.

Consultant to the Manitoba Métis Federation regarding a General Rate Application by Manitoba Hydro before the Manitoba Public Utilities Board (“MPUB”) for the 2014/15 and

2015/16 test years, on various ratemaking matters.

Consultant to The City of Calgary with respect to an ATCO Gas 2015 application to approve rate changes for its annual Performance Based Regulation filing.

Consultant to The City of Calgary with respect to consultations with the Alberta Utilities Commission with respect to the Commission's audit processes.

Consultant to The City of Calgary with respect to an application of the ATCO Utilities (ATCO Gas, ATCO Electric and ATCO Pipeline) before the Alberta Utilities Commission, to approve to review and vary the Commission's decision with respect to certain affiliate transactions with an unregulated affiliate, ATCO I-Tek and inter-affiliate six year contracts (2010 - 2015) including written evidence and oral testimony in respect of various elements of the proposed contracts and the appropriate regulatory treatment.

Consultant to The City of Calgary with respect to a 2014 application of ATCO Gas, including a true-up application for 2013, before the Alberta Utilities Commission, to approve Capital Tracker amounts outside of PBR formula, including written evidence and oral testimony.

Consultant to The City of Calgary with respect to a 2014 proceeding to deal with matters related to weighted average cost of capital in respect of ATCO Gas, before the Alberta Utilities Commission, to be used in Capital Tracker amounts outside of PBR formula.

Consultant to The City of Calgary with respect to an ATCO Gas 2014 application to approve rate changes for its annual Performance Based Regulation filing.

Consultant to The City of Calgary with respect to an application of the ATCO Utilities (ATCO Gas, ATCO Electric and ATCO Pipeline) before the Alberta Utilities Commission, to approve certain affiliate transactions with an unregulated affiliate, ATCO I-Tek and inter-affiliate six year contracts (2010 - 2015) including written evidence and oral testimony in respect of various elements of the proposed contracts and the appropriate regulatory treatment.

Consultant to The City of Calgary with respect to the Alberta Utilities Commission review of performance measures for gas and electric utilities in Alberta.

Consultant to The City of Calgary with respect to a 2013 application of ATCO Gas, before the Alberta Utilities Commission, to approve Capital Tracker amounts outside of PBR formula.

Consultant to Suncor Energy Marketing Inc./Suncor Energy Products Partnership with respect to an application by Trans Mountain Pipeline ULC before the National Energy Board, in 2013, including written evidence and oral testimony in respect of Trans Mountain's proposed tolling methodology for a proposed expansion of its existing facilities.

Consultant to the Consumers Association of Canada (Manitoba) ("CAC") regarding a General Rate Application by Manitoba Hydro before the Manitoba Public Utilities Board ("MPUB") for the 2012/13 and 2013/14 test years, on various ratemaking matters.

Consultant to The City of Calgary with respect to a Capital Tracker proceeding in respect of Performance Based Regulation before the Alberta Utilities Commission, in respect of an application by ATCO Gas for approval of capital tracker treatment for certain projects in 2013.

Consultant to The City of Calgary with respect to the Alberta Utilities Commission consultation process, in respect of Rule 002, Service Quality and Reliability Performance Monitoring and Reporting for Owners of Electric Distribution Systems and for Gas Distributors.

Public Attachment 4 to Written Evidence of MGM

Consultant to The City of Calgary with respect to a Distribution Performance Based Regulation (“PBR”) before the Alberta Utilities Commission, including written evidence and oral testimony in respect of an application by ATCO Gas for a PBR plan for the years 2013 – 2017 with a critique of the ATCO Gas proposal and providing a design of an optimal PBR for ATCO Gas.

Consultant to a major Canadian based energy company in respect of an arbitration matter dealing with power purchase arrangements, including written evidence and oral testimony before an arbitration panel regarding certain accounting matters that would be taken into account in the interpretation of the arrangement.

Consultant to the Consumers Association of Canada (Manitoba)/Manitoba Society of Seniors (“CAC/MSOS”) regarding a General Rate Application by Manitoba Hydro before the Manitoba Public Utilities Board (“MPUB”) for the 2010/11 and 2011/12 test years, including written evidence and oral testimony addressing the risk related evidentiary record in a manner that attributes the rewards and costs to Manitoba Hydro domestic ratepayers through a rate stabilization mechanism and evidence on assessment of Manitoba Hydro’s internal financial targets for use in regulatory decision making.

Consultant to a Shipper Group (BP Canada Energy Trading Company, ConocoPhillips Canada Resources Corp., Shell Trading Canada, Suncor Energy Marketing Inc. and Tesoro Canada Supply & Distribution Ltd.) in the 2011 matter of Trans Mountain Pipeline ULC Firm Service Application before the National Energy Board including written evidence and oral testimony addressing an aggregate forecast of land deliveries of crude oil to Washington State refineries and regulatory principles associated with the firm service proposal.

Consultant to The City of Calgary with respect to a General Rate Application by ATCO Gas for its revenue requirement for the years 2011 and 2012.

Consultant to The City of Calgary with respect to a Rate Regulatory Initiative from the Alberta Utilities Commission regarding Distribution Performance Based Regulation (“PBR”) to establish principles for PBR.

Consultant to The City of Calgary with respect to an Application by three utilities (ATCO Gas, ATCO Electric and ATCO Pipeline) before the Alberta Utilities Commission (“AUC”) regarding an “Evergreen” approach to establishing rates and charges for Information Technology and Customer Care & Billing charges from unregulated affiliates ATCO I-Tek Inc. and ATCO I-Tek Business Services Ltd., including filing written direct evidence in 2010.

Consultant to The City of Calgary with respect to an Application by three utilities (ATCO Gas, ATCO Electric and ATCO Pipeline) before the AUC regarding written evidence and oral testimony in 2009 on true-up methodology and inter-affiliate code of conduct matters in years following a benchmark study.

Consultant to Customer Groups in Alberta regarding benchmarking the costs of customer care & billing services received by Direct Energy Regulated Services from ATCO I-Tek Business Services Ltd. acting as advisor to the Customer Groups and liaison to a benchmark team.

Consultant to The City of Calgary with respect to an Application by three utilities (ATCO Gas, ATCO Electric and ATCO Pipeline) before the Alberta Utilities Commission (“AUC”) regarding the true-up of revenue requirement amounts arising from a benchmark study of Information Technology and Customer Care & Billing charges (2003 through 2007) from unregulated affiliates ATCO I-Tek Inc. and ATCO I-Tek Business Services Ltd., including filing direct evidence and oral testimony in 2009 on true-up methodology and inter-affiliate code of conduct matters.

Public Attachment 4 to Written Evidence of MGM

Consultant to Husky Marketing Inc. and Husky Oil Operations Limited with respect to an application before the Alberta Utilities Commission regarding a pipeline tariff for the Plains Midstream Canada ULC Rainbow Pipeline, including filing written evidence leading to a settlement of tolls and tariff arrangements.

Consultant to the CAC/MSOS regarding a General Rate Application by Centra Gas Manitoba Inc. ("Centra") before the MPUB for the 2009/10 and 2010/11 test years with respect to an independent assessment of Centra's revenue requirement, proper treatment of costs and financing matters.

Consultant to the CAC/MSOS with respect to an Application before the MPUB by Stittco Utilities Man Ltd. revenue requirement and rates.

Consultant to The City of Calgary regarding electric transmission contribution policy.

Consultant to the CAC/MSOS with respect to various accounting issues in respect of the rate setting for Manitoba Public Insurance before the MPUB.

Consultant to The City of Calgary and witness before the AUC with respect to an Application by ATCO Gas with respect to its revenue requirement for the years 2008 and 2009.

Consultant to Husky Energy Inc. regarding the Pembina Pipelines/Plateau Pipe Line application to the British Columbia Utilities Commission for permanent tolls with respect to just and reasonable tolls for 2007 and 2008 leading to a negotiated toll settlement.

Consultant to the CAC/MSOS in 2007 and 2008 regarding the General Rate Application by Manitoba Hydro before the MPUB for the year 2008 with respect to revenue requirement issues, accounting and financing matters.

Consultant to the CAC/MSOS in 2007 regarding a General Rate Application by Centra Gas Manitoba Inc. before the MPUB for the 2007/08 and 2008/09 test years with respect to an independent assessment of Centra's revenue requirement, proper treatment of costs and financing matters, including written evidence and oral testimony regarding potential the impact on Centra's requested revenue requirement.

Consultant to The City of Calgary regarding benchmarking of Information Technology services and Customer Care and Billing Services received by various ATCO utilities – coordinating a utility customer group in a collaborative process, drafting terms of reference, request for proposal, consultant selection, drafting various agreements and assisting in getting the benchmark process underway, interacting with benchmark consultant and ATCO, towards completion of benchmark and issue of benchmark report for 2003 through 2007.

Consultant to The City of Calgary regarding the Review of Price Cap Framework for local telephone service in Canada, including written evidence and oral testimony before the Canadian Radio-television Telecommunications Commission ("CRTC") with respect to the appropriate design of the third price cap regime for 2007 and beyond.

Consultant to Industrial Power Consumers Association of Alberta regarding Uniform System of Accounts and Minimum Filing Requirements for regulated utilities in Alberta.

Consultant to a large municipal utility regarding costing and rate design of a utility locate services for 2006 and subsequent years.

Consultant to the Industrial Power Consumers Association of Alberta with respect to a successful negotiated settlement with Fortis Alberta Inc. 2006/2007 General Rate Application

approved by the Alberta Energy and Utilities Board (“AEUB”, the predecessor to the AUC).

Consultant to the CAC/MSOS in 2005 regarding a General Rate Application by Centra Gas Manitoba Inc. before the MPUB for the 2005/06 and 2006/07 test years with respect to whether gas and electric ratepayers have been held harmless as a result of the acquisition of Centra by Manitoba Hydro and whether there is a need to transfer amounts from one utility to another, the amount of transfer, if any, and the appropriate regulatory treatment, including written evidence and oral testimony regarding potential impact on Centra’s requested revenue requirement.

Consultant to the Vulnerable Energy Consumers Coalition in Ontario in the Ontario Energy Board proceeding regarding the preparation of a handbook for electricity distribution rate applications including written evidence and oral testimony with respect to appropriate carrying cost methodology and rates for construction work-in-progress and certain prescribed deferral accounts.

Consultant to The City of Calgary regarding advice with respect to a Need Application before the AEUB for a 500kV Transmission Line between Calgary and Edmonton from the Alberta Electric System Operator (“AESO”).

Consultant to The City of Calgary regarding a combined General Tariff Application before the AEUB of AltaLink LP, a Transmission Facility Owner (“TFO”) and TransAlta Utilities Corporation (“TransAlta”) TFO for the test years 2004 - 2007, including written evidence and testimony before the AEUB regarding various revenue requirement matters, benchmarks for O&M and other matters including enhancements to the regulatory process.

Consultant to The City of Calgary in 2004 regarding advice with respect to the AESO 2004 Phase I GTA before the AEUB.

Consultant to The City of Calgary in 2004 and 2003 regarding advice and participation in the collaborative process for ATCO I-Tek IT Benchmarking Terms of Reference pursuant to AEUB decisions regarding ATCO I-Tek Master Services Agreements (“MSA”).

Consultant to The City of Calgary in 2004 regarding the ATCO Gas, ATCO Electric and ATCO Pipelines Executive Compensation Review Application before the AEUB.

Consultant to The City of Calgary in 2004 regarding the AESO 2004 GTA – AESO Own Costs in a collaborative effort with other parties, approved by the AEUB.

Consultant to The City of Calgary in 2004 regarding the Application before the AEUB by 3057246 Nova Scotia Company and TE-TAU, Inc. for relief from Section 101(2) under the *Public Utilities Board Act*.

Consultant to The City of Calgary in 2003 regarding EPCOR Transmission Inc. 2003 – 2005 GTA before the AEUB. Together with other parties, negotiated a settlement for T tariffs for the 2003-2004 test period.

Consultant to The City of Calgary in 2003 regarding Direct Energy – Regulated Services Gas Default Rate Tariff and Electricity Regulated Rate Tariff Application before the AEUB for 2003 and 2004, including written evidence and oral testimony before the AEUB regarding various elements of revenue requirement and related regulatory matters.

Consultant to The City of Calgary in 2003 regarding ATCO Application before the AEUB for the Sale of Retail Assets to Direct Energy Marketing Limited, including written evidence and oral testimony before the AEUB regarding the regulatory impact on ratepayers of the proposed sale

and recommendations of safeguards.

Consultant to The City of Calgary in 2003 regarding ATCO I-Tek, an unregulated affiliate and its MSA with the regulated ATCO Utilities ATCO Electric, ATCO Gas and ATCO Pipelines for certain Information Technology services, including oral testimony before the AEUB regarding the regulatory impact of the proposed MSA and the benchmarking process in estimating the fair market value of transactions between the regulated ATCO Utilities and its unregulated affiliate.

Consultant to CAC/MSOS in 2003 regarding a General Rate Application before the MPUB by Centra Gas Manitoba Inc for the 2003/04 test year with respect to the integration of Centra and Manitoba Hydro arising out of a previous purchase of Centra by Manitoba Hydro, including written evidence and oral testimony regarding potential impact on Centra's revenue requirement resulting from the purchase and integration.

Consultant to The City of Calgary regarding ATCO Electric Ltd. TFO GTA before the AEUB for the test years 2003 to 2004, including written evidence and oral testimony before the AEUB regarding various revenue requirement matters, risk analysis regarding capital structure and other matters including enhancements to the regulatory process.

Consultant to The City of Calgary regarding a combined GTA of AltaLink LP TFO and TransAlta Utilities Corporation TFO for the test years 2002/03 to 2003/04, including written evidence and testimony before the AEUB regarding various revenue requirement matters, risk analysis regarding capital structure and other matters including enhancements to the regulatory process.

Consultant to a major Canadian based oil and gas company in 2003 regarding the financial impact of pipeline tolls on refinery investment.

Consultant to The City of Calgary regarding TransAlta TFO GTA finalization interim tariff for the stub year January 1 to April 29, 2002, including written evidence and testimony before the AEUB regarding appropriate return on equity for the stub period and various revenue requirement matters.

Consultant to The City of Calgary regarding a 2002 application by Bell Canada and related incumbent telephone companies, before the CRTC, to use after-tax weighted average cost of capital in the costing of services provided by incumbents to competitor companies.

Consultant to The City of Calgary in drafting a submission to the Governor in Council in response to a Petition by AT&T Canada Corp. in 2002 to amend a CRTC decision regarding the costing of services provided by incumbent telephone companies to competitors.

Consultant to The City of Calgary regarding various regulatory policy matters in 2002 including Performance Based Regulation, Service Quality and Reliability Plans and industry restructuring.

Consultant to CAC/MSOS in 2002 regarding and application by Manitoba Hydro and Centra Gas Manitoba Inc. before the MPUB with respect to the integration of Centra and Manitoba Hydro rising out of a previous purchase of Centra by Manitoba Hydro, including written evidence and oral testimony regarding the potential impact on Centra's revenue requirement resulting from the purchase and integration.

Consultant to The City of Calgary acting as adviser and negotiator in the settlement of the ESBI Alberta Ltd. Phase I 2002 GTA for the Transmission Administrator subsequently approved by the AEUB.

Consultant to The City of Calgary regarding the Review of Price Cap regulation for local telephone service in Canada, including written evidence and oral testimony before the CRTC with respect to the appropriate design of the second price cap regime for 2002 and beyond.

Consultant to the Alberta Physiotherapy Association with respect to service costing and rate setting matters before the Workers Compensation Board and Alberta Health Care for 2002.

Consultant to The City of Calgary regarding an application before the AEUB by AltaLink Management LP, TransAlta and TransAlta Energy Corporation for the approval of the sale of TransAlta transmission assets to AltaLink, including written evidence and oral testimony before the AEUB regarding potential harm to customers and oral testimony regarding code of conduct.

Consultant to Husky Energy Inc. regarding the Pembina Pipelines/Plateau Pipeline application to the British Columbia Utilities Commission for permanent tolls and suspension of service, including written evidence and oral testimony with respect to just and reasonable tolls for 2000 and 2001.

Consultant to The City of Calgary regarding an application before the AEUB by EPCOR Transmission Inc. in 2001 for a Code of Conduct including written evidence. Proceeding was suspended.

Consultant to The City of Calgary regarding an application before the AEUB by UtiliCorp Networks Canada (Alberta) Ltd. for the collection of a loss on the sale of its High River Facility in 2001, including written evidence with respect to appropriate regulatory treatment of the proposed loss.

Consultant to Murphy Oil Company Ltd. / Plains Marketing Canada LLP regarding tolls and various regulatory matters in a proceeding with respect to the Milk River Pipeline before the National Energy Board ("NEB") in 2001.

Consultant to Roy-L Canadian Fuels Co. Ltd. regarding the TransNorthern Pipelines Inc. application to the NEB for a Suspension of Service of the Don Valley Lateral in 2000.

Consultant to The City of Calgary regarding the Transmission Administrator 2001 Tariff Application before the AEUB of ESBI Alberta Ltd.

Consultant to The City of Calgary regarding the negotiated settlement of ATCO TFO 2001-2002 Tariff, including oral testimony, before the AEUB, in favor of a settlement.

Consultant to The City of Calgary regarding TransAlta TFO and EPCOR Transmission Inc. 2001 and 2001-2002 Tariff Applications, respectively, including oral testimony, before the AEUB, opposing the proposed contested settlements.

Consultant to The City of Calgary including providing written evidence regarding Performance Based Regulation with respect to ETI's original 2001-2005 Performance Based Regulation application before the AEUB which was subsequently withdrawn by ETI.

Consultant to various companies regarding regulatory matters as they relate to acquisitions and subsidiaries (1999-2001).

Consultant to Alliance Pipeline Limited Partnership regarding 2000 filings with the NEB and the Federal Energy Regulatory Commission.

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Consultant regarding the purchase of TransAlta Utilities Corporation's electric distribution system in Alberta in 2000.

Consultant to The City of Calgary with respect to 1999 ATCO Gas negotiations.

Consultant to Alberta Newsprint Company and Millar Western Forest Products Ltd. regarding the rate design of TransAlta in 2000.

Consultant to The City of Calgary with respect to an appeal before the Alberta Court of Appeal regarding the approval by the AEUB of the Independent Assessment Team for Power Purchase Agreements.

Consultant to The City of Calgary with respect to ATCO Electric Review and Variance application before the AEUB regarding the proposal of the Independent Assessment Team for Power Purchase Agreements in 1999 and 2000.

Consultant to Chemi-Thermo Mechanical Pulp and Newsprint Producers with respect to a Review and Variance application before the AEUB regarding the rate design of TransAlta in 1999 and 2000.

Consultant to certain corporations regarding the potential purchase of generating units from an existing public utility in 1999 and 2000.

Consultant to The City of Calgary with respect to the 1999 Independent Assessment Team process, the development of the Power Purchase Arrangements and the auction design.

Consultant to the Industrial Gas Users Association of Ontario with respect to the Enbridge Consumers Gas 2000 Test Year Rate Case before the Ontario Energy Board.

Consultant to CAC/MSOS with respect to various gas LDC matters before the MPUB:

- 2001 – Centra Gas Manitoba Inc. – Cost of Gas
- 2001 – Centra – Requirements & timing for Revenue Requirement Hearing
- 2000 – Centra – Primary Gas – Rates
- 2000 – Swan Valley Gas Corporation – Gasification Project
- 2000 – Centra – Interlake Gas Expansion
- 1999 – Centra – Primary Gas – Rate Management Proposals
- 1999 – Centra – Western Transportation Service
- 1999 – Centra – Price Risk Management Application
- 1999 – Centra – Information Technology Hearing - Centra's proposal for a Customer Information System
- 1999 – Purchase of Centra by Manitoba Hydro
- 1998, 1999 and 2000 – Centra – Gas Cost Hearings
- 1998 – Centra – Rural Expansion Feasibility
- 1998 – Centra – Rural Expansion Proceedings
- 1995 and 1997 – Centra – Purchase Gas Variance Accounts
- 1993, 1995, 1997 and 1998 – Centra – General Rate Applications

Consultant to ENMAX Corporation with respect to the 1999/2000 Electric Utilities GTAs (ATCO Electric, EPCOR, TransAlta) before the AEUB.

Consultant to The City of Calgary with respect to the 1999 ATCO Gas Re-organization Application before the AEUB.

Consultant to The City of Calgary with respect to the 1996 Electric Utilities GTA before the

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Alberta Public Utilities Board ("APUB", the predecessor to the AEUB) (negotiations and litigation support regarding Alberta Power limited, Edmonton Power and TransAlta).

Consultant to The City of Calgary with respect to the negotiations for regulations for removal of generating units from regulated service in Alberta (1995 to 1996).

Consultant to The City of Calgary with respect to various telecommunications matters before the CRTC:

- Implementation of Price Cap (1997) including co-authored written evidence to the CRTC on the appropriateness of changes in accounting policies and procedures by TELUS Communications Inc.
- Local Service Pricing Options (1996)
- 1996 Contribution Charges
- AGT – Introduction of Provincial Emergency 9-1-1 Service (1996)
- Price Cap Regulation (1996)
- Local Network Interconnection and Unbundling (1995 to 1996)
- Phase II Costing (1995-1996)
- Local Number Portability (1995-1996)
- AGT Revenue Requirement Applications (1996, 1993 and 1992)
- AGT Application for Rate Restructuring (1995)
- Contribution Regime in Alberta (1995)
- Implementation of Regulatory Framework (1995)
- Customer balloting to select a Long Distance Service Provider (1994)
- De-Averaged Per-Minute Contribution Mechanism (1994)
- Review of Phase III (1993)
- Review of Regulatory Framework (1992)
- Unitel Long Distance Application (1992)

Consultant to Manalta Coal Ltd. with respect to deregulation of electric industry in Alberta (1996, 1997).

Consultant to The City of Calgary with respect to the 1991 Adjustment/1993 Forecast, 1991 Adjustment/1994 Forecast, 1993 Adjustment/1995 Forecast, 1994 Adjustment and 1995 Adjustment Electric Energy Marketing Act applications before the APUB.

Consultant to the Alberta Physiotherapy Association with respect to service costing and rate setting matters before the Workers Compensation Board and Alberta Health Care (1994 to 1995).

Consultant to Natural Resources Conservation Board staff with respect to regulatory treatment of Swan Hills Waste Treatment Centre (1994).

Consultant to certain spirit and wine producers with respect to taxation amendments by the Alberta Liquor Control Board (1994).

Consultant to The City of Calgary with respect to an application by TransAlta Utilities Corporation before the APUB to recover amounts related to unbilled revenue (1994).

Consultant to The City of Calgary with respect to expedited proceedings for the purposes of setting rates by the APUB for TransAlta Utilities Corporation and Alberta Power Limited for 1993.

Consultant to The City of Calgary with respect to 1991/92 General Rate Applications of TransAlta and Alberta Power Limited before the APUB.

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Consultant to the Yukon Utilities Board with respect to General Rate Applications, consultant to Board legal counsel regarding Court of Appeal appearance and various other regulatory matters (1992 to 1997).

Consultant to the Yukon Utilities Board in assisting in analysis of a Cost of Service Application by the Yukon Electrical Company Limited and Yukon Energy Corporation (1992).

Consultant to the Northwest Territories Public Utilities Board with respect to General Rate Applications and various other regulatory matters (1991 to 1993).

Audit manager and consultant with Ernst and Young, Chartered Accountants (previously Clarkson Gordon), Toronto, Ontario (1988 to 1991):

- Clients included a large Eastern Canadian electric utility, a number of publicly traded companies in the mining and manufacturing sectors, large pension plans, a large Japanese bank and a variety of charitable organizations, as well as enterprises in the broadcasting and health care sectors
- Consultant to the Central Electrical Generating Board in the U.K. advising on long term pricing agreements for nuclear fuel
- Senior staff accountant and staff accountant (1984 to 1988)