Imperial Oil Resources Ventures Limited

Application for an Oil Sands Mine and Bitumen Processing Facility (Kearl Oil Sands Project) in the Fort McMurray Area

Cost Awards

Alberta Energy and Utilities Board

ALBERTA ENERGY AND UTILITIES BOARD
Energy Cost Order 2007-004: Imperial Oil Resources Ventures Limited
Application for an Oil Sands Mine and Bitumen Processing Facility
(Kearl Oil Sands Project) in the Fort McMurray Area
Application Nos. 1408771 and 1414891
Cost Application No. 1494393

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ALBERTA ENERGY AND UTILITIES BOARD

Calgary, Alberta

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1 INTRODUCTION

Imperial Oil Resources Ventures Limited (Imperial), applied to the Alberta Energy and Utilities Board (EUB or Board), for approval of an oil sands mine and bitumen processing facility, being Application No. 1408771. Imperial also applied to the EUB for approval for construct and operate a 255 megawatt gas-fired cogeneration facility, being Application No. 14148941.

The EUB and Government of Canada established a joint review panel (Joint Review Panel) to consider the applications. The Joint Review Panel consisted of J.R. Nichol, P.Eng. (Presiding Member), T. McGee, and L. Cooke. A public hearing for the applications was held in Fort McMurray, Alberta during November 6-10 and 14-16; at Nisku, Alberta, during November 20-24; and at Edmonton, Alberta, during November 27-29, 2006.

On February 27, 2007 the Government of Canada and the Board issued Decision 2007-013.

The Joint Review Panel considers that the record for the applications was completed on November 29, 2006, and therefore cost claims were to be submitted on or before December 29, 2006. On December 22, 2006 the Board received a cost claim from the Oil Sands Environmental Coalition, and on January 12, 2007, the Board received a cost claim from the Deninu Kue First Nation.

2 VIEWS OF THE BOARD – Authority to Award Costs

In determining local intervener costs, the Board is guided by its enabling legislation. In particular, by section 28 of the *Energy Resources Conservation Act* (ERCA) which reads as follows:

> 28(1) In this section, "local intervener" means a person or a group or association of persons who, in the opinion of the Board,
>
> (a) has an interest in, or
> (b) is in actual occupation of or is entitled to occupy
>
> land that is or may be directly and adversely affected by a decision of the Board in or as a result of a proceeding before it, but, unless otherwise authorized by the Board, does not include a person or group or association of persons whose business includes the trading in or transportation or recovery of any energy resource.

It is the Board's position that a person claiming local intervener costs must establish the requisite interest in land and provide reasonable grounds for believing that such an interest may be directly and adversely affected by the Board's decision on the project in question.

When assessing costs, the Board will have reference to Part 5 of the *Rules of Practice* and to its *Scale of Costs*.

Section 55(1) of the *Rules of Practice* reads as follows:

> Section 55(1) The Board may award costs in accordance with the Scale of Costs, to a participant if the Board is of the opinion that:
>
> (a) the costs are reasonable and directly and necessarily related to the proceeding and;
>
> (b) the participant acted responsibly in the proceeding and contributed to a better understanding of the issues before the Board.

3 DENINU KUE FIRST NATION (DKFN)

DKFN submits a cost claim totaling $32,893.22. The claim represents various preparation honoraria totaling $300.00, attendance honoraria totaling $5,100.00, and legal fees incurred by James Jodouin, of Bainbridge Jodouin Hinds, totaling $4,000.00. In addition, various expenses totaling $23,493.22 are claimed. The details of DKFN's claim are summarized in Appendix A attached.

As noted in the Introduction section of this Cost Order, participants were to file their cost claims on or before December 29, 2006. The Board received DKFN's cost claim on January 12, 2007. By way of e-mail dated January 8, 2007, DKFN acknowledged the late filing of the cost claim and explained that the DKFN office had closed for Christmas holidays.

3.1 Views of the Parties

By way of e-mail dated January 16, 2007, the Board advised interested parties that it would consider the DKFN cost claim in a two stage process. In the first stage, the Board would consider two issues: whether the DKFN claim is eligible for consideration in light of the late filing; and whether the DKFN qualified as a local intervener pursuant to section 28 of the ERCA. If the Board decided in stage one that the DKFN was a local intervener with a valid cost claim, then it would move to the second stage which would be to consider submissions regarding the quantum of the cost claim.

On January 25, 2007, Imperial submitted comments regarding the first stage. With respect to DKFN filing their cost claim outside of the 30 day time period, Imperial submits that the Board should deny the cost claim in its entirety. Section 53(3)(a) of the Board's *Rules of Practice*, states that unless otherwise directed by the Board, a participant at a hearing must submit a claim for costs within 30 days after the proceeding is closed. Further, Directive 31A provides that the Board will consider claims outside of the 30 day time period only if the Board gives notice of its intention to do so. Imperial submits that the Board did not provide this type of notice, and in addition, DKFN did not request an extension to file their cost claim after the 30 day deadline.

Regarding the justification for the late filing, Imperial is of the view that special circumstances do not exist. Even when taking into account Christmas Day, Boxing Day, and New Year's Day holidays, DKFN's acknowledgment of filing a cost claim still appeared well beyond the filing deadline.

With respect to DKFN qualifying as a local intervener pursuant to section 28 of the ERCA, Imperial submits that DKFN failed to establish that their traditional lands may be directly and adversely affected by the Board's decision on the Project. Imperial states that the following facts are relevant when considering DKFN's cost claim.

1. DKFN's traditional lands are located 300 to 400 miles from the Project.

2. DKFN's written intervention does not refer to the Applications specifically.

3. DKFN does not allege that there are any deficiencies or errors in Imperial's Environmental Impact Assessment (EIA).

4. Imperial adopted a common Regional Study Area (RSA) to assess potential effects of the Project on soils and terrain; vegetation and wetlands; and wildlife. The assessments conducted showed that the measurable impacts do not extend into the DKFN traditional lands.

5. The DKFN witness panel testified that the quantity of water in the Fort Resolution area was decreasing and air pollution was increasing. Imperial states that DKFN did not submit any evidence to show that these changes are a result of the Project or oil sand development in general. Further, DKFN did not submit any evidence to support that the Project would create or amplify these types of changes.

By way of letter dated January 30, 2007, the EUB requested that DKFN file its response to Imperial's comments by February 9, 2007. On or about February 21, 2007, DKFN requested an extension to file a response. The EUB advised that it would accept a response if filed by February 23, 2007. The Board did not receive a response.

3.2 Views of the Board

Directive 31A states that cost claims not received within 30 days following the close of a proceeding will not be considered by the Board unless there are special circumstances. The Board considers that the DKFN has not demonstrated that special circumstances existed that prevented it from filing a cost claim before the deadline. In accordance with the Directive, the Board considers that the DKFN cost claim is withdrawn and it will not make an award of local intervener costs to the DKFN.

Notwithstanding the foregoing, the Board wishes to comment further on the DKFN's cost claim in this proceeding, as the DKFN indicated an intention to participate in subsequent oil sands mine hearings. Section 28(1) of the ERCA is clear that the Board may only grant an award of costs to a "local intervener". To qualify as a local intervener a cost claimant must demonstrate that he or she has an interest in, or is in actual occupation of or is entitled to occupy land that may be directly and adversely affected by a decision of the Board. In this proceeding the DKFN did not provide any information that would support the Board finding that it is a local intervener. The map that was provided by the DKFN indicates that the southern limit of its traditional lands

extends only to the Peace River within Wood Buffalo National Park. The evidence of the DKFN's witnesses was that their traditional lands are several hundred kilometers north of the Project site. The DKFN's evidence addressed in a general way perceived changes in the water and air of the DKFN's traditional lands, but did not attempt to address how the Project might affect the DKFN. Based upon the evidence provided in the hearing and in this cost proceeding, the information provided by the DKFN indicates that they would not meet the test of a local intervener in applications concerning the Athabasca oil sands area. While the Board will consider any future application by the DKFN for a local intervener cost award based on the evidence provided in the particular proceeding, the DKFN is urged to bear the preceding comments in mind when deciding if and how its members might participate in future oil sands mine hearings.

4 OIL SANDS ENVIRONMENTAL COALITION (OSEC)

OSEC submits a cost claim totaling $78,650.45. The claim is comprised of legal costs incurred by Ackroyd LLP, consulting costs incurred by Thomas Payne, Dr. Karen McDonald, and the Pembina Institute. In addition, Ms. Dort-MacLean claims preparation and attendance honoraria. The details of OSEC's cost claim are summarized in Appendix A attached.

4.1 Views of Imperial – Local Intervener Status

On January 17, 2007 Imperial submitted comments responding to OSEC's position that it has established a legally recognized interest or requisite interest in land for the purposes of qualifying for an award of local intervener costs under section 28 of the ERCA. Regarding the portion of the claim that relates to the participation by individuals from the Pembina Institute, Imperial notes that prior to the hearing OSEC made a submission that indicated the Pembina Institute had "an interest in lands near Fort McKay, and in close proximity to the Project[1]". The interest resulted from a "licence to occupy" lands that had been granted by Fort McKay Metis Local No. 122[2] (Local 122). Imperial submits that during the course of the hearing a Certificate of Dissolution provided evidence that Local 122 was dissolved effective September 2, 2006, and therefore the doubtful status of the licence to occupy fails to establish that OSEC has a legally recognized interest in land.

Regarding members of the Fort McMurray Environmental Association (FMEA), Imperial does not accept OSEC's position that because members of FMEA have interests in lands in the area, OSEC has thereby established a legally recognized interest in land. In particular, Imperial submits that the land occupied by Ms. Dort-MacLean must be land that "is or may be directly and adversely affected" (*emphasis provided*). The Board must give meaning to the term "directly" as it appears in section 28 of the ERCA. Imperial submits that the land must be land that is or may be affected in a manner that is distinct from the way in which other land is or may be affected. In support of its position, Imperial references the following case law.

- *Re Endowed Schools Act* (1998), A.C. 477 P.C. [Tab 2]
- *Canadian Union of Public Employees, Local 30* v. *Alberta (Public Health Advisory and Appeal Board)* [1996] A.J. No. 48 [Tab 3]
- *Friends of the Athabasca Environmental Association* v. *Alberta (Public Health Advisory and Appeal Board)* [1996] A.J. No. 47 [Tab 4]

[1] OSEC Supplemental Submission dated October 24, 2006 and marked as exhibit no. 008-004, at page 6, para. 1(b)
[2] OSEC cost claim, at page 2

Imperial stated that the evidence provided by Ms. Dort-MacLean was restricted to socio-economic issues. Imperial submits that Ms. Dort-MacLean's evidence did not show how the Board's decision would have unique effects on her or her land. It is Imperial's view that section 28 of the ERCA did not intend for an organization to recruit one member who lives in the region in order to qualify the organization as a local intervener.

4.2 Views of OSEC – Local Intervener Status

On January 31, 2007, OSEC responded to Imperial's arguments regarding local intervener status. OSEC confirms that it is a coalition of public interest groups, members of which include the FMEA, the Pembina Institute, and the Toxic Watch Society of Alberta. All members have an interest in the Athabasca oil sands area, and the members of FMEA, including Ms. Dort-MacLean, have an interest in land and occupy lands in Fort McMurray.

With respect to the licence to occupy, OSEC submits that the Board should give little consideration to Imperial's arguments. OSEC provides the following discussion.

> We submit that this is a technical argument which does not address the reality that both the Pembina Institute and the Fort McMurray Environmental Association, through the licence, have a connection to lands that could be potentially affected by the Kearl Project. The fact that Metis Local 122 was dissolved does potentially create a need to readdress the contractual arrangement, but this should not be construed as definitively ending all connections that OSEC members have with the lands referred to in the licence of occupation. During the course of the hearing evidence was presented that Metis interests in Fort McKay may very well re-enter the licence of occupation.

OSEC submits that during the course of the hearing its evidence illustrated the potential adverse affects of the Project on residents of Fort McMurray, including increased air pollution and demands on infrastructure and public services. Therefore, OSEC and its constituent membership, including FMEA and Ms. Dort-MacLean, demonstrated that their concerns are reasonable. OSEC references the following from Order No. CO 99-09[3] dated April 28, 1999.

> It is not necessary for interveners to establish conclusively that direct and adverse effects will result, only that their concerns are reasonable in light of the proposed project and their residence in Fort McMurray.

OSEC also raises the circumstances discussed in Energy Cost Order 2003-02[4], dated March 20, 2003. OSEC notes that in that order the Board found the Fort McMurray Medical Staff Association (FMMSA) to be a local intervener. FMMSA claimed local intervener status, partially, because the project in question would cause increased strain on its members and create a greater workload. OSEC submits that the Board acknowledged that the ability of service providers to perform their functions has an impact that would warrant intervener status. Therefore, as Ms. Dort-MacLean testified to the increasing pressures on her non-profit organization[5] to find staff, volunteers, and accommodate the increasing work load and travel commitments, these kinds of impacts on members of OSEC should result in a finding of local intervener status.

[3] Shell Canada Limited, Muskeg River Mine Project
[4] TrueNorth Energy Corporation, Oil Sands Mine and Cogeneration Plant in the Fort McMurray Area
[5] Girls Inc.

With respect to Imperial's concerns regarding the term "directly", found in section 28 of the ERCA, OSEC provides the following discussion.

> The two Alberta Court of Appeal cases relied upon by Imperial interpret the term "directly affected" in the context of public health. The English Privy Council Case in *re: Endowed Schools Act, supra* interprets the term "directly affected" within the context of public education and a trust agreement. All of these cases, it is submitted, operate in a context that is much different than a massive oil sands development, such as the one Imperial proposes in its applications. The potential social, economic, and environmental effects of a project such as Kearl are significant at both a local and regional level. In determining who is directly affected by the Kearl Project, one cannot easily equate such a decision to a determination concerning the effects of a school trust, where it is far easier to establish geographic and temporal limits to the effects of such a decision on parents and students.

OSEC submits that Imperial's argument fails to address the evidence that shows OSEC's members have reasonable concerns given their residency in Fort McMurray and effects of the Project.

4.3 Views of the Board – Local Intervener Status

OSEC is a coalition of Alberta public interest groups that have a long-standing interest in the Athabasca oil sands area. OSEC states that it was formed to facilitate more efficient participation in the regulatory approvals process for oil sands applications. The FMEA, one of the OSEC member groups, is comprised of residents living in and around Fort McMurray. Ms. Ann Dort-MacLean, an OSEC witness, is a long-term Fort McMurray resident and the FMEA Chairperson. She is also the President of the Wood Buffalo Environmental Association. The Pembina Institute is a member of CEMA and a number of the OSEC witnesses participate in CEMA workgroups. Given the residency of a number of OSEC members and the potential for the lands owned or occupied by its members to be affected by the Project proposed by Imperial, the Board has determined that OSEC is eligible to apply for cost recovery as a local intervener under section 28 of the ERCA.

4.4 Views of the Parties – Quantum of Costs

On January 17, 2007 Imperial submitted comments on the OSEC cost claim, including the following specific portions of the claim:

- Honoraria claimed by Ms. Dort-MacLean
- Costs claimed by the Pembina Institute
- Failure to account for funds awarded to OSEC in the Participant Funding Program (PFP) of the *Canadian Environmental Assessment Act* (CEAA)

Regarding Ms. Dort-MacLean, Imperial notes section 6.1.1 of Directive 31A which provides for a preparation honorarium in the range of $300-$500 for personally preparing a substantial submission without expert help. Imperial submits that Ms. Dort-MacLean did not personally prepare a substantial submission and accordingly a nominal amount of $100 would be appropriate.

Regarding the Pembina Institute, Imperial submits that the Board should disallow this portion of the claim. Imperial references the following from Utility Cost Order 2003-13[6], dated March 12, 2003, at page 9.

> It is the Board's view that any claims for internal costs should be considerably less than the costs associated with hiring equivalent external resources.
>
> …
>
> The Board considers that in future it may be appropriate to completely eliminate awards for internal resources and for any consultants hired in lieu of internal resources, and require that these costs be borne by the individual party mounting the intervention.

Imperial is of the view that Pembina Institute is itself the intervener in these circumstances, rather than being a consultant hired to give evidence for an intervener. Therefore, Imperial submits that the staff members of Pembina Institute should not be entitled to cost recovery.

Imperial is also concerned that the evidence given by Dr. Raynolds, Mr. Dyer, and Mr. Severson-Baker was essentially the same as that given by those witnesses in the Suncor Voyageur Project hearing. Imperial submits that the combined claim of 179.5 hours for Mr. Dyer and Mr. Severson-Baker is excessive. Imperial also submits that the costs incurred for the testimony of Mr. Dyer, Mr. Severson-Baker, Mr. Woynillowicz, Dr. Raynolds, and Ms. Taylor was in the nature of policy discussion and therefore is not eligible for cost recovery. Imperial references the following from Utility Cost Order 2003-13.

> The Board considers that persons representing a party as a policy witness should not be eligible for costs, regardless of whether such persons are employees of the party.

Regarding PFP pursuant to the CEAA, it is Imperial's understanding that PFP awarded OSEC $30,880.00. PFP awarded the funds to assist OSEC with its participation at the hearings. Imperial submits that this amount should be reduced from the overall award made under this Cost Order.

On January 31, 2007, OSEC responded to Imperial's arguments regarding the quantum of costs.

With respect to Ms. Dort-MacLean, OSEC submits that she possesses intimate knowledge and experience with the community of Fort McMurray. She is a founding member of the Wood Buffalo Environmental Association and CEMA. Her comments and evidence were prepared with little assistance, and provided personal experience and insight for the Board. OSEC submits that Ms. Dort-MacLean does qualify for the preparation and attendance honorarium as claimed, $500 and $100 respectively.

With respect to the Pembina Institute, OSEC submits that the claim for internal staff is consistent with the Board's direction in Utility Cost Order 2003-13, which is that the cost of internal resources should be less that that of hiring external experts and consultants. The hourly rate of the staff members is $100.00, which would have doubled if hiring external experts. OSEC also notes that Pembina Institute is a not-for-profit organization, and that the grant funding and other funding that the organization receives does not cover the staff time.

[6] Transmission Administrator, Congestion management Principles

Regarding policy witnesses, OSEC submits the following.

> It is not clear what the definition of a "policy" witness might be. In the context of a Board who must make decisions based on the public interest, the Board obviously imports consideration of public policy in terms of the trade off between social, economic and environmental costs and benefits. So to some extent all witnesses are dealing with aspects of "policy". For the purpose of this hearing of the Kearl Project, we submit that characterization as a "policy" witness would not apply to witnesses who provide evidence and analysis with respect to the implications of the specific applications before the Board.

OSEC notes that these or similar witnesses of the Pembina Institute have received cost recovery in the past. In particular, the Board awarded costs to Pembina Institute in Energy Cost Order 2003-02, and Order No. CO 99-09.

With respect to PFP awarding OSEC funds in the amount of $30,880.00, OSEC confirms that it was pre-approved for this amount, however, as of January 31, 2007, it had not yet received any funds nor had a claim for the funding been made. OSEC notes that the participant funding does not cover legal costs and was approved for the purposes of engaging experts from its member organizations to prepare reports and interventions. The funding allocation includes $24,000 in fees and $6,880.00 in travel expenses.

OSEC submits that it is entitled to its current cost claim in full, with an adjustment to be made when funding is received from the PFP.

4.5 Views of the Board – Quantum of Costs

Ackroyd LLP

The Board has considered the legal costs of $13,974.12 claimed by OSEC. The Board notes that Imperial did not comment specifically on this amount of the cost claim. The Board recognizes that Ms. Buss's hourly rate and expenses are in accordance with the Board's Scale of Costs. The Board also recognizes that Ms. Buss organized the OSEC witnesses and expert evidence in the course of the proceeding. The Board finds that all legal costs claimed were reasonably incurred and it approves those costs in full.

Thomas Payne

The Board has considered the claim for Mr. Payne in the amount of $5,140.84. The Board notes that Imperial did not take specific issue with the amount claimed. The Board found Mr. Payne's evidence to be of assistance and the claim for his costs to be reasonable, and it therefore approves the claim relating to Mr. Payne's participation in full.

Dr. Karen MacDonald

The Board has considered the claim for Dr. MacDonald in the amount of $2,763.37. The Board notes that Imperial did not take specific issue with the amount claimed. The Board found Dr. MacDonald's evidence to be of assistance and the claim for her costs to be reasonable, and it therefore approves the claim relating to Dr. MacDonald's participation in full.

Ann Dort-MacLean

Ms. Dort-McLean attended the hearing as a witness and was available for cross-examination on the issues within her experience. OSEC claimed $600.00 for attendance and preparation honoraria for Ms. Dort-McLean. The Board has stated previously that it appreciates the opportunity to have access to Ms. Dort-MacLean's experience and opinions. The Board finds the attendance honoraria of $100.00 to be reasonable and approves that portion of the claim in full. With respect to the preparation honoraria, the Board recognizes that Ms. Dort-McLean attended the Suncor Voyageur hearing in a similar capacity as she did for this Project, and therefore the Board would not expect preparation to be as involved as it was in her first hearing. The Board also recognizes that counsel for OSEC did take on the primary responsibility for organizing this intervention. Therefore, while the Board does find that Ms. Dort-McLean is entitled to a preparation honorarium, it does not find that an award at the higher end of the scale is justified in these circumstances. The Board finds a preparation honorarium of $300.00 to be appropriate.

Pembina Institute

In Energy Cost Order 2007-001, the Board addressed the matter whether professional fees claimed by OSEC witnesses from the Pembina Institute should be eligible for recovery in a local intervener cost award. The Board stated in that order that it was not prepared to refuse an award of costs on the basis that the OSEC witnesses were internal Pembina Institute staff members and not external consultants. The Board acknowledges that ECO 2007-001 was issued after Imperial provided its comments in this cost proceeding. As in the Suncor proceeding, the Pembina Institute witnesses were qualified to give evidence within their respective areas of expertise and, in general, the Board was assisted by the evidence provided by the witnesses. The Board therefore considers that the amounts claimed for the Pembina Institute witnesses are eligible for recovery in this cost proceeding.

With respect to the amount of $3,052.54 claimed for Dr. Marlo Reynolds, the Board finds this portion of the claim to be reasonable and approves that amount of the OSEC claim in full.

OSEC claimed $3,711.84 for Amy Taylor's participation in the proceeding. Ms. Taylor addressed the royalty regime presently in effect for Alberta oil sands operators. In the Board's view the matters addressed by Ms. Taylor are general in nature and only arise from the Project by application of the principles generally applied in Alberta. The Board has therefore decided to award twenty-five percent of the fees claimed for Ms. Taylor, or $662.50. The expenses claimed for Ms. Taylor and the GST thereon are awarded in full as those would have been incurred in any event of the fees awarded.

OSEC claimed $18,478.21 for Mr. Dyer's participation in the proceeding; $11,060.62 for Mr. Severson-Baker's participation; and $19,868.91 for Mr. Woynillowicz's participation. In the Board's view some of the evidence presented by these witnesses was general in nature as opposed to arising from the Project applications. As stated previously by the Board, when dealing with oil sands mine applications the dividing line between the specific impacts of a particular project and its contribution to regional cumulative impacts is often difficult to define. In addition, the Board notes that Mr. Dyer and Mr. Severson-Baker participated in both oil sands mine hearings that preceded the Imperial hearing in 2006, and some of their evidence repeated that which they provided in the earlier hearings. The Board also considers that some of the

matters addressed by Mr. Woynillowicz were also addressed by Mr. Payne in his evidence on water withdrawals from the Athabasca River, and by other witness who gave evidence on the work of CEMA. Considering all of the foregoing, the Board has decided to award fifty per cent of the professional fees claimed by each of these three OSEC witnesses. The expenses claimed by each and the GST thereon are awarded in full as the expenses would have been incurred in any event of the fees awarded.

PFP Funding Under CEAA

OSEC acknowledges that it was awarded $30,880.00 under the CEAA's PFP for the Project hearing, but states that it has not yet submitted a claim for funding. In the Board's view, OSEC needs to pursue that award of funding to its final conclusion in order to minimize the risk that a cost will be recovered twice. The Board will therefore reduce the amount awarded to OSEC in this cost proceeding by $30,880.00, being the amount of the PFP granted to OSEC. If OSEC ultimately recovers less than the full amount allocated to it under the PFP, it may apply to the Board for a review of this cost award based on that new information.

In summary, the Board approves an award of costs to OSEC in the amount of $24,078.20.

5 ORDER

IT IS HEREBY ORDERED THAT:

(1) Imperial Oil Resources shall pay intervener costs to the Oil Sands Environmental Coalition in the amount of $24,078.20.

(2) Payment under this Order is to be made to the following.

Ackroyd LLP
Attention: Todd Nahirnik
1500, 10665 Jasper Avenue
Edmonton, AB T5J 3S9

Dated in Calgary, Alberta on this 1st day of May, 2007.

ALBERTA ENERGY AND UTILITIES BOARD

<Original Signed by J. R. Nichol, P.Eng.>

J. R. Nichol, P.Eng.
Board Member

APPENDIX A – SUMMARY OF COSTS CLAIMED AND AWARDED

Appendix A