

INTERVENER APPLICATION FORM

Application re Hearing:			
Name of Prospective Intervener (Organization Name or Individual):			
Prospective Intervener Contact Information			
Organization or Individual Address:			
Organization Contact Person(s) (if applicable):			
Contact Information:	Business:		Other Phone:
	Fax Number:		Email:
Representative Contact Information:			
Counsel or Representative Name(s):			
Organization (if different from above) :			
Address (if different from above):			
Contact Information (if different from above):	Business:		Other Phone:
	Fax Number:		Email:
Counsel Seniority:			
Years of Experience	_____ Years	Tariff Rate	\$ _____
Also representing (if applicable):			

Additional Information

(For organizations only) Please describe the mandate of your organization and provide a description of the membership, including the number of members. Please also confirm whether the organization's intervention in this proceeding is supported by a resolution of the governing body, if any. Please enclose the resolution, if any, with your Application, along with supporting documentation of your mandate and membership

Please state your reasons for intervening in this proceeding:

Please state how you are directly affected by the Board's decision in this matter:

Please explain whether and how you represent a substantial number of ratepayers that are otherwise not represented on issues that are within the scope of this proceeding:

Please describe your experience, information, or expertise relevant to this matter that would contribute to the Board's decision making, including any other prior interventions in regulatory matters before this Board or other decision-makers:

Please list the key issues you intend to address in the proceeding. Please be specific.		
Do you intend to participate fully and actively, including attendance at hearings, submission of evidence, and testing of evidence and cross examination of witnesses? If yes, please describe your intended participation.		
Do you intend to request an award of costs for your participation? Please explain how you meet the criteria for an award of costs.		
Do you intend to retain experts or consultants? If yes, please attach copies of the <i>curriculum vitae</i> for any expert and/or consultant, as well as the following:		
Expert Consultant #1:		
Name:	Experience	Evidence to be provided on issues in scope:
	_____Years	
Telephone #:	Tariff Rate:	
	\$_____	
Address and Email:	Firm or Organization:	Brief explanation of experience relevant to evidence to be provided:

Expert Consultant #2:		
Name:	Experience:	Evidence to be provided on issues in scope:
	_____Years	
Telephone #:	Tariff Rate:	
	\$_____	
Address and Email:	Firm or organization:	Brief explanation of experience relevant to evidence to be provided:
Expert Consultant #3:		
Name:	Years of Experience:	Evidence to be provided on issues in scope:
	_____Years	
Telephone #:	Tariff Rate:	
	\$_____	
Address and Email:	Firm or organization:	Brief explanation of experience relevant to evidence to be provided:

Do you intend to provide evidence from witnesses other than experts and/or consultants? If yes, please provide:	
Witness #1:	
Name:	Evidence to be provided on issues in scope:
Email:	Brief explanation of relevant experience and/or knowledge to issues in scope:
Address and Phone number:	
Do you intent to seek approval for any other form of participation or provision of evidence, including for which you intend to seek an award of costs? If yes, please provide details and an explanation of the relation to issues in scope in the proceeding.	

Schedule to General Service Small and General Service Medium Customer Classes'
("GSS/GSM") Intervener Application Form

For organizations only) Please describe the mandate of your organization and provide a description of the membership, including the number of members. Please also confirm whether the organization's intervention in this proceeding is supported by a resolution of the governing body, if any. Please enclose the resolution, if any, with your Application, along with supporting documentation of your mandate and membership

The General Service Small and General Service Medium Customer Classes ("GSS/GSM") is a still-coalescing group of organizations and associations whose members are organizations that fall within the GSS or GSM customer classes.

The General Service Small ("GSS") customer class contains primarily small commercial customers with loads of less than 200kW. Further, this customer class is divided into two sub-categories: (i) Demand and (ii) Non-Demand. The former customers pay a demand rate based on the peak demand each month, in addition to a basic monthly charge and an energy (per kWh) charge.

The General Service Medium customer class contains predominantly large commercial customers who use Manitoba Hydro-owned transformation assets exceeding 200kW.

In its previous interventions before the PUB, GSS/GSM has comprised an informal voluntary association of organizations whose members are GSS or GSM customers. The GSS/GSM coalition in this GRA is still growing, and it is hoped that the membership of the GSS/GSM coalition will continue to increase into the new year.

While the organizations that make up the GSS/GSM coalition would be the "clients" for the purposes of this intervention, GSS/GSM intends to represent the interests of the GSS and GSM classes as a whole in this proposed intervention.

As of the date of this application, the Building Owners and Managers Association ("BOMA") of Manitoba is a member of the GSS/GSM coalition. BOMA was established in 1982 and provides commercial real estate industry professionals with information, education and networking opportunities, and helps to create better tenant environments and more stable investments for building owners in Manitoba. BOMA also advocates on behalf of its members at the municipal, provincial and federal levels. As of November 2022, BOMA represents 214 member firms, and is governed by an elected board of directors. Enclosed with this application is a resolution from BOMA authorizing its participation as a representative of the GSS and GSM classes in this GRA.

Please state your reasons for intervening in this proceeding:

The GSS and GSM classes are commercial customers of Manitoba Hydro who operate and transact business in Manitoba. These Manitoba Hydro customers are generally businesses that rely on Manitoba Hydro's provision of reliable and affordable electricity to operate their businesses and, in turn, drive economic development in Manitoba. The GSS and GSM customer classes are distinct, and have distinct interests and perspectives, from other Manitoba Hydro customer classes whose representatives regularly intervene before the PUB on Manitoba Hydro matters, namely the Residential or General Service Large classes.

Any order issued by the PUB in this proceeding will likely have a material impact upon the ratepayers in the GSS and GSM customer classes. As such, the reason for GSS/GSM's intervention is to ensure that the perspective of GSS and GSM customer classes are before the PUB during this rate application. Specifically, GSS/GSM intends to ensure that the perspective of these classes of Manitoba Hydro customers on a number of key issues, such as cost of service and rate design, are before the Board.

Please state how you are directly affected by the Board's decision in this matter: Please explain whether and how you represent a substantial number of ratepayers that are otherwise not represented on issues that are within the scope of this proceeding:

GSS and GSM customer classes will be directly impacted by the Board's decision regarding Manitoba Hydro's rates charged for electricity. The GSS and GSM customer classes pay Manitoba Hydro for the electricity that they use, and as such, any increases in the rates that Manitoba Hydro charges GSS and GSM customers represent an increased cost to the businesses which comprise this class.

Simply put, GSM/GSM, in this intervention, would represent two entire customer classes whose perspectives and interests would not otherwise be represented before the Board, namely the perspective of commercial enterprises (other than those in the General Service Large class) whose operating costs will be directly impacted by a decision of the PUB in this GRA.

Please describe your experience, information, or expertise relevant to this matter that would contribute to the Board's decision making, including any other prior interventions in regulatory matters before this Board or other decision-makers:

While represented by different counsel during its previous interventions, the GSS/GSM coalition has appeared before the PUB in hearings such as Manitoba Hydro's Cost of Service Methodology Review and Manitoba Hydro's 2017/18 and 2018/19 GRA.

Furthermore, the GSS/GSM coalition intends to rely upon Dustin Madsen of Emrydia Consulting Corporation as an expert witness. Mr. Madsen has extensive experience

appearing before regulatory boards across Canada and the United States as an expert witness, as set out in his CV which is enclosed with this application.

Please list the key issues you intend to address in the proceeding. Please be specific.

Without prejudice to its ability to speak to other issues during the GRA, the GSS/GSM intervention is expected to focus on issues impacting the GSS and GSM classes, namely cost of service considerations and rate design. GSS/GSM also expects that it has interest in exploring issues related to the need for Manitoba Hydro's proposed rate increase (including Manitoba Hydro's management of its costs and the reliability of its forecasting), and the issues of rate stability and rate smoothing. In this regard, GSS/GSM seeks to specifically test the applied-for operating costs to assess whether those costs and practices are aligned with best industry practices, test the forecast capital expenditures to confirm the need and reasonableness of further incremental capital spending, as well as testing the overall reasonableness of and potential cost savings related to interest costs, depreciation expense, load forecasts, export revenues and deferral accounts.

GSS/GSM expects it will have specific concerns regarding the phase 2 application that is yet to be filed, and those concerns are expected to relate to the proposed portion of costs allocated to the GSS/GSM classes.

Do you intend to participate fully and actively, including attendance at hearings, submission of evidence, and testing of evidence and cross examination of witnesses? If yes, please describe your intended participation.

GSS/GSM anticipates participating fully and actively during this GRA. It is anticipated that GSS/GSM would participate in the Information Requests process, and that counsel for the GSS/GSM would attend all hearing dates (or alternatively, review transcripts when attendance is not possible or required). GSS/GSM intends to cross-examine the witnesses of Manitoba Hydro and other interveners on issues of concern to GSS/GSM. GSS/GSM also intends to adduce the evidence of Dustin Madsen of Emrydia Consulting Corporation as an expert witness to speak to the issues that concern GSS/GSM. Lastly, GSS/GSM anticipates making submissions to the PUB concerning the orders it should issue at the conclusion of this GRA.

GSS/GSM has scheduled a meeting with counsel to the Consumer Coalition to discuss cooperation and collaboration in this intervention, with an aim towards avoiding duplication. GSS/GSM also anticipates working with MIPUG to those same ends.

Do you intend to request an award of costs for your participation? Please explain how you meet the criteria for an award of costs.

Yes, GSS/GSM will be requesting an award of costs related to its participation in this GRA. Speaking to each of the facts found in the Board's Intervenor Costs Policy:

- a) GSS/GSM intends to make a significant contribution to this proceeding. As set out above, GSS/GSM intends to ensure that the interests of the sizeable GSS and GSM customer classes are represented before the PUB in this GRA.
- b) GSS/GSM intends to participate in this hearing in a responsible manner. As set out above, GSS/GSM intends to cooperate with the Consumers Coalition and with MIPUG to ensure there is no duplication in our respective interventions.
- c) GSS/GSM intends to represent the interests of two entire classes of Manitoba Hydro consumers, and as such, it will represent interests beyond the sole business interest of the individual organizations who have partnered in the GSS/GSM coalition.
- d) GSS/GSM seeks to intervene on behalf of the GSS and GSM customer classes. Those classes have a substantial interest in the outcome of this proceeding as the rates set in this GRA will impact the rates for electricity paid by the GSS and GSM customer classes going forward.

WORK EXPERIENCE

Consultant, Regulatory and Financial Reporting

December 2011 - Present

Summary of Work for Various Clients

Calgary, Alberta

- Preparation of expert testimony in a wide variety of areas including cost-of-service, revenue requirement, income tax, valuation, depreciation, and cost of capital.
- Hands on experience in the strategic planning, development and coordination of all elements of regulatory proceedings, including preparation of interrogatories, evidence, responding to information requests, oral testimony, and preparation of written argument and reply argument.
- Recognized expertise and detailed knowledge of financial reporting and treasury processes, utility income tax principles, and International Financial Reporting Standards (“IFRS”), including a significant amount of online and face-to-face teaching experience.

Accounting, Finance, Tax and Regulatory Consultant

January 2016 – Present

Emrydia Consulting (owner)/MCPC (owner)

Calgary, Alberta

- Preparation of evidence and expert testimony both written and oral on a variety of areas, including cost-of-service, revenue requirement, income tax, valuation, depreciation, and cost of capital. Some examples of oral testimony include:
 - Witness in the New Brunswick Power 2020-21 GRA on all revenue requirement matters.
 - Witness in AltaLink’s 2019-2021 GTA on matters related to AltaLink’s proposed change in salvage collection methodology, the reasonableness of AltaLink’s applied for salvage costs, and line clearance mitigation expenditures.
 - Witness in the AESO’s Capacity Market Application on various matters pertaining to the AESO’s application.
 - Witness in Alberta PowerLine Fort McMurray West 500 kV Project, on matters pertaining to AESO compliance with legislative requirements, and cost concerns related to routing and the competitive procurement process.
 - Witness in ATCO Electric Transmission’s 2018-2019 GTA on matters related to deferral and reserve accounts, fixed and variable compensation, operating costs, head office costs, allocated costs, depreciation matters, and other various areas.
 - Witness in the 2018 Generic Cost of Capital (“GCOC”) Proceeding on matters relating to generic income tax methods and the recommended capital structure.
 - Witness in ATCO Electric Transmission’s 2015-2017 General Tariff Application (“GTA”), on matters relating to regulatory accounts, forecasting accuracy, approach to budgeting, operating costs, income taxes and other financial matters.
- Prepared a comprehensive cost-of-service study for an Alberta based distribution facility owner.
- Prepared a comprehensive business and succession plan for an Alberta based distribution facility owner.
- Completed a business valuation, including a calculation of the fair market value and replacement cost new less depreciation value of the assets of an Alberta based distribution facility owner.
- Provided advice to various parties in Alberta’s regulated and unregulated utility

DUSTIN MADSEN CA, CPA, CPA (IL, USA), CDP, CRRA

Tel: 403-869-9294 E-mail: dustin@emrydia.com

industry on numerous matters including cost-of-service rate design, business issues, hedging, regulated rate option calculation, and other specific matters.

Business Valuation and Accounting/Regulatory Risk Consultant Nov 2015 – January 2016 Berkshire Hathaway Energy Canada Calgary, Alberta

- Advise senior management at Berkshire Hathaway Energy Canada on potential acquisition risks and rewards.
- Evaluate all financial, treasury, regulatory, operational and legal elements of potential acquisitions and coordinate with other senior team members to develop a go/no-go proposal for each potential acquisition.
- Construct and maintain a business valuation model to support calculations of the enterprise value, including development of assumptions around levered/unlevered discount rates, cash flows, terminal values and certain tax assumptions depending upon the ultimate structure of the transaction.

Regulatory Specialist (Consultant) November 2012 – July 2015 AltaLink L.P. Calgary, Alberta

- Drafted or coordinated the drafting of AltaLink's 2012/2013 Deferral Account Application and 2015/2016 GTA, including responses to information requests, updates to the applications and other matters as required.
- Assisted AltaLink, working in conjunction with other Alberta utilities, in the drafting of the 2013 GCOC R&V application and the Utility Asset Disposition (UAD) Appeal. This work included detailed research and analysis into GCOC and UAD matters.
- Actively engaged in the AUC proceeding to assess the AltaLink sale, including responses to information requests and responding to due diligence questions from the sale itself.
- Prepared AltaLink's 2011, 2012, 2013 and 2014 Reports on Operations and Finances in compliance with AUC Rule 005.
- Assisted in the coordination of the 2013/2014 GTA oral hearing, including undertakings, preparation of cross-examination questions and monitoring of oral testimony.
- Prepared the public and confidential rebuttal evidence, responses to additional information requests, and argument/reply argument for the 2013/2014 GTA.
- Acted as AltaLink's lead representative on a variety of key applications filed by other Alberta Utilities, including PBR applications, GCOC, capital tracker applications, GTAs, Deferral Account Applications, and also the AESO's Tariff Application.
- Automated the majority of the Report on Operations model and improved the documentation related to the process, thereby reducing the time required to update the Report on Operations to a matter of a couple weeks rather than a couple months.
- Automated and refined the Hearing Cost and Legal Cost process, including filing of costs with the AUC, reconciliation of costs for accounting purposes, and installation of an improved internal information system for gathering and reporting.
- Continued monitoring of other proceedings and performed all other duties as required by the Vice President, Regulatory Rates and Tariffs.

Manager, Financial Reporting (Contract) April 2012 – October 2012 AltaLink L.P. Calgary, Alberta

- Managed the Financial Reporting group, and performed all duties as required of the Manager, Financial Reporting and any other duties as required.
- Coordinated the implementation of BPC to assist with the consolidation of financial results in SAP.

DUSTIN MADSEN CA, CPA, CPA (IL, USA), CDP, CRRA

Tel: 403-869-9294 E-mail: dustin@emrydia.com

- Provided technical IFRS input for a variety of projects and Canadian Electricity Association matters.

Consultant, Corporate Finance and Tax

February 2012 – April 2012

Enerflex Ltd.

Calgary, Alberta

- Assisted with pre-implementation planning for IFRS 9 through 13.
- Reviewed the hedging policy in place at Enerflex to assess ongoing effectiveness and provided feedback on a new treasury management system.
- Reviewed annual financial statements, Management's Discussion and Analysis and the AIF, and provided feedback for changes and improvements to the first quarter financial statements.
- Performed a review of existing accounting policies including embedded derivative review of major contracts, lessee and lessor accounting, segmented reporting, borrowing costs, stock options and more.

Manager, Forecasts and Budgets

January 2010 – November 2011

IFRS Project Manager/Sponsor

February 2007 – December 2010

Senior Financial Accountant, Financial Reporting

February 2007 – March 2010

FortisAlberta Inc.

Calgary, Alberta

- Prepared/reviewed monthly, quarterly and annual forecasts and all associated financial analysis for the CFO in comparison to actuals.
- Review of regulatory filings and annual regulatory financial statements submitted to the Alberta Utilities Commission.
- Preparation/review of annual Business Plan for approval by Board of Directors.
- Improvement of monthly and daily treasury forecasts and involvement in debt issuances and responses to due diligence requests.
- Management and review of the monthly tax calculation and development of various tax planning strategies from both a regulatory and financial reporting perspective.
- Assisted in the review of all corporate tax processes and calculation of tax provisions, as well as, design of complex tax planning strategies.
- Responsible for the planning and oversight of the conversion to International Financial Reporting Standards including the review of all policy papers, issues lists, system conversion issues etc.
- Responsible for financial reporting, including the preparation and review of financial statements in accordance with Canadian generally accepted accounting principles, the preparation and review of the MD&A, preparation of the monthly management report, and preparation and review of accounting research and policies.
- Involved in the design, implementation and ongoing improvements of various accounting processes and internal controls within financial reporting, accounts payable, capital assets, inventory, general accounting, treasury, taxation and payroll.
- Provided IFRS transition course for all Finance staff at FortisAlberta.
- Demonstrated effective time management, organization, supervisory and problem solving/analytical skills.

Vice Chair, CEA's Finance and Accounting Subcommittee

May 2011 – December 2011

Member

May 2007 – December 2011

Canadian Electrical Association

Ottawa, Ontario

- Attended all bi-annual meetings as an active participant involved in presentations at the meetings, organized special purpose conference calls, prepared response letters to both

DUSTIN MADSEN CA, CPA, CPA (IL, USA), CDP, CRRA

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- the IASB and AcSB on a variety of topics, and assisted in the special subcommittee on Rate Regulated Accounting.
- Assisted the Chair in the preparation of meeting content, arranging speakers and guest attendees, and other duties as requested.

IFRS Classroom Facilitator

June 2009 – November 2011

IASeminars

London, England

- Classroom facilitator for IASeminars focusing on IFRS accounting within the Utilities and Energy industries.

Experienced Module Facilitator

January 2006 – September 2009

CA School of Business

Calgary, Alberta

- Facilitated Modules 1 to 5 multiple times with class sizes between 8 and 20 students.

Senior Auditor

September 2003 – February 2007

Deloitte and Touche LLP

Saskatoon, Saskatchewan/ Calgary, Alberta

- Performed review, audit, SOX 404 and CSOX work for a variety of large multi-national clients including Petro Canada, Potash Corporation, and Superior Propane, as well as review and audit work for smaller to mid-sized for profit and not-for-profit organizations.
- Completed personal tax returns and assisted in the audit of corporate tax provisions.
- Provided audit and oil and gas accounting training to new and existing staff at Deloitte.

EDUCATION

Certified Rate of Return Analyst

Society of Utility and Regulatory Financial Analysts

Certified Depreciation Professional

Society of Depreciation Professionals

Certified Public Accountant

Illinois Board of Accountancy

Chartered Professional Accountant

Chartered Professional Accountants of Alberta

Chartered Accountant

Institute of Chartered Accountants of Alberta

Bachelor of Commerce, Major in Accounting, with Great Distinction

University of Saskatchewan

BOMA Board Resolution – 11/22/2022

(Confirmed via an email vote of the directors)

Be it resolved that the BOMA Manitoba Board of Directors authorizes the Association to participate in Manitoba Hydro's 2023/24 and 2024/25 General Rate Application before the Public Utilities Board as a representative of the General Service Small and General Service Medium customer classes. To that end, the Board also authorizes the Association to retain Gange Collins to act on its behalf in said GRA.

Moved by: Joanne Gesell, Director, Past Chair

Seconded by: Craig Doerksen, Director

Carried: 11/22/2022



Tom Thiessen
Executive Director