

Russ Bell, CMA

EXPERIENCE

Russ Bell & Associates Inc., Edmonton, Alberta

May 2002 – Present

- PRINCIPAL

Appearances before the Alberta Utilities Commission and its predecessor, the Alberta Energy and Utilities Board:

- ATCO Electric's 2007 and 2008 General Tariff Application.
- ATCO Electric's 2009 and 2010 General Tariff Application.
- ATCO Electric's 2011 and 2012 General Tariff Application.
- ATCO Electric 2013 and 2014 Transmission General Tariff Application.
- EPCOR Distribution and Transmission's 2010 and 2011 General Tariff Application.
- ATCO Gas' 2008 and 2009 General Rate Application.
- The proceeding leading to the establishment of minimum financial filing requirements and Uniform System of Accounts for electric utilities in Alberta.
- ENMAX Power Corporation 2007-2016 Formula Based Ratemaking application.
- ENMAX Power Corporation 2013 FBR Reopener Application.
- Fortis Alberta's 2010-2011 General Tariff Application.
- Alberta Smart Grid Inquiry.
- AltaLink's 2011-2013 General Tariff Application.
- ATCO Gas 2011-2012 General Rate Application.
- Alberta Utilities Commission 2011 Performance Based Regulation proceeding.
- Alberta Utilities Commission 2013 Capital Tracker Proceeding
- EPC 2014-2015 Transmission Rate Application and 2014 Distribution Rate Application
- AUC 2013 Generic Cost of Capital Proceeding
- ATCO Electric 2013, 2014, and 2015 Capital Tracker Application
- ATCO Gas 2013, 2014, and 2015 Capital Tracker Application
- Direct Energy 2012-2016 Regulated Rate Tariff non energy application
- EPCOR 2015 Transmission Tariff Application
- EPCOR 2016-2017 Capital Tracker Application
- ATCO Electric 2016-2017 Capital Tracker Application
- ATCO Gas 2016-2017 Capital Tracker Application
- ATCO Pipelines 2015-2016 GRA
- ATCO License Fee Application

Appearances before the Northwest Territories Public Utilities Board:

- Northwest Territories Power Corporation 2012 – 2014 General Rate Application.

Appearances before the British Columbia Utilities Commission:

- Fortis BC Inc. and Fortis BC Energy Inc. 2014-2018 PBR proceeding.

Qualified as an expert in regulatory accounting and IFRS by the Alberta Utilities Commission in AltaLink's 2011-2013 General Tariff Application

Qualified as an expert in regulatory principles, with particular emphasis on the Alberta jurisdiction in the AUC PBR proceeding, and the AUC Capital Tracker proceeding.

Qualified as an expert in regulatory principles in the PBR proceeding and in the ATCO Electric 2013-2014 Transmission Tariff Application.

Evidence filed with the Alberta Utilities Commission and its predecessor, the Alberta Energy and Utilities Board:

- AltaLink 2004-2007 General Tariff Application
- 2009 Review of ATCO Head Office Cost allocations
- 2012 Review of ATCO Head Office Cost allocations
- ATCO Gas 2012 Phase II application
- ATCO Pipelines 2013-2014 General Rate Application
- EPCOR Distribution and Transmission Inc 2014 and 2015 Transmission Tariff Application
- ENMAX Energy Corporation 2012-2013 non-energy RRO Application

Evidence filed with the Northwest Territories Public Utilities Board:

- NTPC 2015 Phase II Application

Currently engaged with the Office of the Utilities Consumer Advocate for Alberta

- Current ongoing projects:
 - ATCO Evergreen Compliance Filing
 - ATCO Electric 2015-2017 Transmission Tariff Application
 - Alberta Utilities Commission second generation PBR Application.
 - ATCO License Fee Application
- Completed projects:
 - EPCOR 2014 Capital Tracker Application.
 - ATCO Electric 2013, 2014, and 2015 Capital Tracker Application
 - ATCO Gas 2013, 2014, and 2015 Capital Tracker Application
 - PBR 2013 capital tracker proceeding leading to Decision 2013-435
 - Participated in the AUC review of service quality measures related to Rule 002 for 2013.
 - Alberta Utilities Commission Rate Regulation Initiative regarding Performance Based Ratemaking.
 - Alberta Utilities Commission Rate Regulation Initiative regarding Performance Based Ratemaking compliance proceedings
 - Alberta Utilities Commission Rate Regulation Initiative regarding Performance Based Ratemaking review and variance and Appeal proceedings
 - ATCO Electric's 2005 and 2006 General Tariff Application.
 - ATCO Electric's 2007 and 2008 General Tariff Application.
 - ATCO Electric's 2009 and 2010 General Tariff Application.
 - ATCO Electric's 2011 and 2012 General Tariff Application
 - ATCO Electric 2011 Phase II Application
 - ATCO Electric 2013-2014 Transmission General Tariff Application
 - ATCO Electric disposal of Borealis Building property
 - Review and Variance of ATCO Electric 2011 – 2012 GTA related to purchase of Australia assets

- ATCO Utilities Evergreen proceeding related to ATCO I-Tek and ATCO I-Tek Business Services contract renewal
- Instrumental in the establishment of minimum financial filing requirements and Uniform System of Accounts for electric utilities in Alberta.
- Negotiation of non-energy rates for ENMAX Energy for 2007 and 2008.
- ATCO Gas' 2005, 2006, and 2007 General Rate Application.
- ATCO Gas' 2008 and 2009 General Rate Application.
- ATCO Gas' 2011-2012 General Rate Application
- ENMAX Power 2007-2016 FBR application
- ENMAX Power 2010 G Factor application
- ENMAX Power 2011 Annual FBR Filing
- ENMAX 2010 Transmission Capital Prudence Review and Preliminary G-Factor Application
- ENMAX Power Corporation 2012 FBR filing
- ENMAX – Implementation of IFRS
- ENMAX Power Corporation FBR Transmission reopener Application
- ENMAX Energy Corporation 2012-2013 non-energy RRO Application
- Negotiation of non-energy rates for Direct Energy for 2005 and 2006.
- Negotiation of non-energy rates for Direct Energy for 2007 and 2008.
- Direct Energy's RRT and DRT Application for 2009 and 2010.
- Benchmarking of Direct Energy Customer Care and Billing Costs.
- Negotiation of rates for FORTIS Alberta for 2006 and 2007.
- Negotiation of rates for FORTIS Alberta for 2008 and 2009.
- FORTIS Alberta's 2010 and 2011 General Tariff Application.
- Negotiation of rates for FORTIS Alberta for 2012.
- Review of the 2005/06, 2006/07, 2007/08, 2008/09, 2009/10, 2010/11, and 2011/12 budgets of the Alberta Electric System Operator.
- EPCOR Transmission and Distribution's 2005 and 2006 General Tariff Application.
- Negotiation of EPCOR Transmission and Distribution's 2007, 2008, and 2009 General Tariff Application.
- EPCOR Distribution and Transmission's 2010 and 2011 General Tariff Application.
- EPCOR Distribution and Transmission's 2010 Asset Disposition Application.
- EPCOR Distribution and Transmission 2011 Phase II Application
- EPCOR Distribution and Transmission's 2010 and 2011 General Tariff Application. Corporate Cost Module
- EPCOR Distribution and Transmission Inc. 2012 General Tariff Application.
- EPCOR Distribution and Transmission Inc 2014 and 2015 Transmission Tariff Application
- Development of Standard Terms and Conditions of Service for providers of Regulated Rate Tariff service in Alberta.
- Development of rules for load and account balancing on the ATCO Gas and ATCO Pipelines systems.
- ATCO Pipelines removal of surplus salt cavern assets from rate base
- ATCO Pipelines Muskeg River disposal
- ATCO Pipelines 2013-2014 General Rate Application
- Participation on the Commission's committee related to the implementation of International Financial Reporting Standards in Alberta Utilities.

- Negotiation of the ATCO Pipelines 2008-2009 General Rate Application
- ALTALink Management Limited's 2009 and 2010 General Tariff Application.
- ALTALink Management Limited's 2011, 2012, and 2013 General Tariff Application
- ALTALink Management Limited's 2010 Asset Disposition Application.
- Participation on Department of Energy committee for the implementation of the Provincial Energy Strategy on behalf of the UCA.
- Alberta Utilities Commission 2009 Generic Cost of Capital proceeding.
- 2013 AUC Generic Cost of Capital Proceeding
- Alberta Utilities Commission 2011 Affiliate Code of Conduct review
- Income tax module arising out of the ATCO Gas 2008/2009 GRA and the ATCO Electric 2009/2010 GTA
- AUC review of ATCO Pension Costs
- ATCO 2011 Pension Application
- Review of ATCO Head Office Cost allocations.
- Review of the Alberta Electric System Operator 2009 Deferral Account application.
- FortisAlberta Inc./ Weyerhaeuser Payment in Lieu of Notice Application
- Central Alberta Rural Electrification Association Application for a service territory.
- ENMAX Power Corporation 2014 General Tariff Application
- ATCO Electric 2012 Transmission and Distribution Deferral Account Applications.
- AUC Rule 002 consultations
- Direct Energy 2012-2016 Regulated Rate Tariff non energy application
- EDTI 2015-2017 TFO GTA
- ATCO Pipelines 2015-2016 GRA

Engaged by the City of Whitehorse, Yukon

- Completed Projects:
 - Yukon Electrical Company Limited 2013-2015 General Rate Application

Engaged by the City of Yellowknife and the Town of Hay River, Northwest Territories

- Completed projects:
 - Northwest Territories Power Corporation 2012/2013 to 2013/2014 General Rate Application
 - NTPC 2015 Phase II Application

Engaged by the Town of Hay River, Northwest Territories

- Completed projects:
 - Northland Utilities (NWT) 2014 - 2015 General Rate Application
 - Northland Utilities (NWT) 2011 - 2013 General Rate Application
 - Northland Utilities (NWT) 2011 Phase II Application
 - Northland Utilities (NWT) 2015 Phase II General Rate Application
 - Town Of Hay River RFP for new utility franchise holder

Engaged by the British Columbia Public Interest Advocacy Centre

- Completed projects:

{29/02/2016,B1973033.DOCX;1}

- Fortis BC Inc 2014 – 2018 Performance Based Ratemaking Application
- Fortis BC Energy Inc 2014-2018 Performance Based Ratemaking Application
- Integration of Fortis Vancouver Island into PBR mechanism
- Annual review of Fortis BC PBR filing

Engaged by ENMAX Power Corporation:

- Completed projects:
 - Updated necessary working capital studies in preparation for regulatory filings. – 2004.
 - Developed evidence for ENMAX Power Corporation’s initial Distribution Tariff. – 2003.
 - Developed evidence for ENMAX Power Corporation’s filing in the Alberta Energy and Utilities Board Generic cost of capital proceeding. – 2003.

Engaged by the Department of Education of the Province of Alberta:

- Facilitate discussions with Albertans regarding the future of Education in Alberta

ATCO I-TEK, Edmonton, Alberta

December 1998 –December 2001

- **CONTROLLER**

- Responsibilities included internal and external financial reporting, procurement, product pricing, billing, accounts payable, and business planning.

CANADIAN WESTERN NATURAL GAS, Calgary, Alberta

May 1981 –November 1998

(Southern Alberta predecessor to ATCO Gas and Pipelines Ltd.)

- **MANAGER, BUSINESS SYSTEMS** 1996 – 1998
- **GENERAL SUPERVISOR, FINANCIAL PLANNING** 1989 – 1996
- **PROGRESSIVELY MORE RESPONSIBLE POSITIONS IN ACCOUNTING AND FINANCIAL PLANNING** 1981 – 1989

- Responsibilities included internal and external financial reporting, forecasts of corporate income taxes, management of IT, preparation of rate applications, and business planning.

EDUCATION

Society of Management Accountants of Canada

Certified Management Accountant

Graduated in 1984

University of Alberta, Edmonton

Bachelor of Commerce

Graduated in 1981

PROFESSIONAL DEVELOPMENT

Institute of Chartered Accountants of Alberta
Corporate Controllership Program

ICA Canada
Group Facilitation

Society of Management Accountants of Alberta
International Financial Reporting Standards

CONTACT INFORMATION

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