



Salt Box Coulee Water Supply Company Ltd.
Customer Complaints - Infrastructure Repair Expense

October 22, 2018

Alberta Utilities Commission

Decision 23401-D01-2018

Salt Box Coulee Water Supply Company Ltd.

Customer Complaints – Infrastructure Repair Expense

Proceeding 23401

Application 23401-A001

October 22, 2018

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1 Introduction

1. On March 15, 2018, the Commission initiated a proceeding to address complaints from seven customers of Salt Box Coulee Water Supply Company Ltd. (Salt Box).¹ The complaints related to infrastructure repair expenses that were included on customers' bills and corresponding interest charges for expense amounts not paid. The Commission subsequently requested that complainants file a formal complaint application. Customers were to include:²

- The amounts that they were contesting and the bills related to those amounts;
- The time period related to the contested amounts;
- An explanation of their position; and,
- The relief that they were requesting from the AUC.

2. The Commission required further information and comments from the complainants and Salt Box, including:

- Whether the Commission has the authority to amend past rates charged by Salt Box prior to November 1, 2017, and, if so, for what time period does the Commission's authority extend to past charges;
- References to the *Alberta Utilities Commission Act* and the *Public Utilities Act* that would grant the Commission the authority to address the complaints;
- Whether setting rates prior to November 1, 2017, would result in retroactive ratemaking;
- Whether contracts, or any other legal arrangement, were in force over the time period that relates to the contested amounts; and,
- Any other matters that may impact the Commission's determination of the complaints and the amounts billed that are in dispute.

3. In response, the Commission received complaint applications from two co-ops and two residential groups; namely, Calling Horse Estates Co-op Association Ltd. (CHECAL), Windmill Water Co-op Ltd. (Windmill Water Co-op), nine residents of Deer Springs Close, and 13 residents of the community of Sandstone Ranch (the Ranch). The Commission also received an individual complaint from Tim Tycholis.

¹ The Commission received telephone and email complaints from January 4, 2018, to January 16, 2018.

² Exhibit 23401-X0002, Notice of Proceeding, March 22, 2018.

4. The complaint applications focused on a \$50 monthly charge on customer bills labelled “Infrastructure repair expense” applied between July 2015, and October 2017. Complainants generally submitted that the charge was not permitted by customer contracts nor a previous Commission decision, and that the charge was for capital improvements that had not occurred.

5. In its June 8, 2018 submissions, Salt Box requested that the Commission direct CHECAL to provide the most recently executed copy of a water supply agreement between Salt Box and CHECAL. Salt Box did not have a copy of the agreement and Salt Box stated that, “this has put Salt Box at a disadvantage in being able to respond.”³

6. On June 27, 2018, the Commission requested that CHECAL provide the most recent copy of its water supply agreement, with any amendments,⁴ and CHECAL filed those agreements on July 3, 2018.⁵

7. The Commission considers the record for this proceeding closed on July 25, 2018, when Salt Box filed its last submission in response to the complaint applications.

8. In reaching the determinations contained in this decision, the Commission has considered the record of this proceeding, including the submissions by each party. Accordingly, references in this decision to specific parts of the record are intended to assist the reader in understanding the Commission’s reasoning relating to a particular matter and should not be taken as an indication that the Commission did not consider other relevant portions of the record with respect to that matter.

2 Background

9. Salt Box is an investor-owned water utility that serves end-use customers in four subdivisions: the Ranch, Deer Springs Close, Windmill Way, and Calling Horse Estates. All of which are located west of Calgary, Alberta.⁶

10. In Decision 21908-D01-2017,⁷ the Commission set interim rates effective November 1, 2017 and directed Salt Box to file an updated application for approval of final rates no later than July 31, 2018. The Commission did not approve the \$50 per month infrastructure repair expense but it approved other interim rates that allow for certain expenses to be recovered from customers by way of a fixed charge and a variable charge on customer bills, effective November 1, 2017. The fixed and variable charges were calculated by customer class.

2.1 Complainants

11. CHECAL submitted that the AUC does not have the authority to amend past rates. However, CHECAL further submitted that Proceeding 21908 provided for an acceptable interim

³ Exhibit 23401-X0028, Salt Box Response to Customer Statements, June 8, 2018.

⁴ Exhibit 23401-X0042, AUC letter re CHECAL agreements, June 27, 2018.

⁵ Exhibit 23401-X0044, CHECAL – SALTBOX Water Agreement 2000-2020, July 3, 2018.

⁶ Decision 21908-D01-2017: Salt Box Coulee Water Supply Company Ltd., Interim Water Rates, Proceeding 21908, October 27, 2017, paragraph 19.

⁷ Decision 21908-D01-2017: Salt Box Coulee Water Supply Company Ltd., Interim Water Rates, Proceeding 21908, October 27, 2017.

water rate, and because of the Commission’s setting of interim rates in that proceeding, there is not retroactive ratemaking.⁸

12. CHECAL stated that the service agreement between it and Salt Box states that the supplier is responsible for operation and maintenance costs of the supplier’s system, and that CHECAL is responsible for costs related to the system on CHECAL’s side of the pumphouse. CHECAL submitted that as a result, Salt Box should not be allowed to pass its infrastructure repair expense onto CHECAL.⁹

13. Windmill Water Co-op submitted that there is no issue as to whether the Commission has the authority to amend past rates, but rather the issue is whether the Commission has the authority to order Salt Box to remove charges that are solely Salt Box’s responsibility. Windmill Water Co-op further submitted that it is not responsible for any infrastructure repair pursuant to the terms of its service agreement with Salt Box, and also because the AUC did not authorize these expenses in Decision 21908-D01-2017 when it set interim rates.¹⁰

14. Deer Springs Close residents submitted¹¹ that the Commission is not amending past rates, but instead is acting as an arbitrator between Salt Box and its customers regarding a contested rate increase.¹² Further, this matter does not result in retroactive ratemaking, but is instead a resolution of a long-standing dispute over an infrastructure repair expense that was implemented without proper contractual authority or AUC approval.¹³

15. Deer Springs Close residents also submitted that they have individual water supply contracts with Salt Box, and that customer payment for system upgrades is not a contractual obligation.¹⁴

16. Jim Greik filed submissions on behalf of 13 households in the Ranch. Another Ranch resident, Tim Presber, whose name is listed in the Ranch’s submission as being included in that community, also filed his own submission. Similarly, Beverly Adams is associated with the Ranch and also filed an individual submission requesting that certain charges and arrears be removed from her bill.¹⁵ She also submitted invoices supporting the disputed amounts.

17. On behalf of the Ranch, Jim Greik submitted that the Commission has authority to amend the infrastructure repair expense and arrears for the time period from July 1, 2015 to October 31, 2017, as those rates were never part of a signed contract with Salt Box and were not part of the AUC November 2017 decision.¹⁶ The Ranch submission further stated that residents believe they are not asking for retroactive ratemaking, only that the AUC mandate that Salt Box be obligated to fulfill the contracts signed with residents, pursuant to Decision 21098-D01-2017. Residents from the Ranch community highlighted provisions of the *Alberta Utilities Commission*

⁸ Exhibit 23401-X0022, CHECAL Complaint for AUC Proceeding 23401, April 12, 2018, page 2.

⁹ Exhibit 23401-X0022, CHECAL Complaint for AUC Proceeding 23401, April 12, 2018, pages 1-2.

¹⁰ Exhibit 23401-X0016, Windmill Water Co-op Ltd. Letter Page 2, April 10, 2018.

¹¹ Two identical documents were filed regarding the Deer Springs Close complaint. The first was Exhibit 23401-X0019 filed on April 10, 2018, and the second identical document was filed on April 12, 2018 by Colin Norman. This decision will only reference Exhibit 23401-X0019.

¹² Exhibit 23401-X0019, Deer Springs Residents Response to Proceeding 23401, page 3.

¹³ Exhibit 23401-X0019, Deer Springs Residents Response to Proceeding 23401, page 4.

¹⁴ Exhibit 23401-X0019, Deer Springs Residents Response to Proceeding 23401, page 4.

¹⁵ Exhibit 23401-X0009, Beverly Adams Letter of Complaint, April 3, 2018.

¹⁶ Exhibit 23401-X0017, Ranch AUC Response Letter, April 10, 2018, page 2.

Act related to the Commission’s powers to enforce its orders as an avenue to address the complaint against Salt Box.¹⁷

18. Tim Presber of the Ranch submitted that the previous AUC decision awarded Salt Box with an interim rate increase higher than the contract amounts, so that Salt Box could earn a higher rate of return. Mr. Presber stated that Salt Box continues to carry forward amounts of the previous \$50 per month infrastructure repair expense plus new charges for interest, and that the new interest charges are not authorized by the AUC and, in his view, show contempt of the AUC’s authority.¹⁸

19. Tim Tycholis also filed a submission requesting that the infrastructure repair expense be voided and credited to his account.¹⁹

2.2 Salt Box

20. In its response to the complaints filed with the Commission, Salt Box stated:

At the basis of the customer utility relationship and the older contracts is the understanding that the utility costs must be covered by the customers. In no way does it make any sense that a company or person should pay or subsidize for 3rd party customers water service. By definition the customer must pay the expenses for supply, maintenance, upgrades, operations, administration expense and management expense required to produce water. Contracts indicate water is to be supplied at a cost. Water delivery costs must be covered.²⁰

21. Salt Box submitted that it has only carried forward the outstanding amounts accrued after the interim rates were set by the AUC. Salt Box stated that it had not been charging the \$50 infrastructure repair expense after the interim rates were set, contrary to the allegations of the complainants.²¹ Salt Box requested that the AUC approve the infrastructure repair expense that was charged prior to the interim rates.²²

22. Salt Box submitted that the Windmill Water Co-op contract is not valid as it was never signed by anyone with authority at Salt Box. Further, both Windmill Water Co-op and CHECAL were supplied proper invoicing to show the price adjustment, and Salt Box asserts that those price increases should be paid. In addition, Salt Box submitted that the contract with Windmill Water Co-op “cannot be valid, as it appears to contract out [side of] the AUC jurisdiction and prevent[s] the AUC from setting rates going forward.”²³

2.3 Jurisdiction

2.3.1 Commission powers and complaints

23. The powers of the Commission are set out in Section 8 of the *Alberta Utilities Commission Act*. Pursuant to Section 8(1), the Commission has all the powers,

¹⁷ Exhibit 23401-X0017, Ranch AUC Response Letter, April 10, 2018, page 3.

¹⁸ Exhibit 23401-X0012, Tim Presber Proceeding 23401 Complaint, April 6, 2018, page 2.

¹⁹ Exhibit 23401-X0006, Tim Tycholis Submission, March 29, 2018.

²⁰ Exhibit 23401-X0028, Salt Box Response to Customer Statements, June 8, 2018, page 1.

²¹ Exhibit 23401-X0028, Salt Box Response to Customer Statements, June 8, 2018, page 2.

²² Exhibit 23401-X0028, Salt Box Response to Customer Statements, June 8, 2018, page 3.

²³ Exhibit 23401-X0047, Salt Box Response to CHECAL & Windmill Way filings, July 25, 2018.

rights, protections and privileges that are given to it or provided for under the act and under any other enactment and by law. The Commission may also make an order granting the relief applied for,²⁴ or where it appears to the Commission to be just and proper, grant partial, further or other relief in addition to, or in substitution for that applied for, as fully and in all respects as if the application or matter had been for that partial, further or other relief.²⁵ The Commission has a general supervisory power over all public utilities, or their owners, under Section 85 of the *Public Utilities Act*.

24. The Commission's regulation of water utilities is conferred by statute and is triggered by an application related to a requested approval of rates or a complaint application. Complaint applications that involve private investor-owned water utilities are governed by the *Public Utilities Act*. Section 2 of the *Public Utilities Act* specifies that, "an application to the Commission includes a complaint made in writing to the Commission." The Commission's jurisdiction to hear matters under the *Public Utilities Act* is found in Section 78.1(1):

78.1(1) The Commission has all the necessary jurisdiction and power

- (a) to deal with public utilities and the owners of them as provided in this Act;
- (b) to deal with public utilities and related matters as they concern suburban areas adjacent to a city, as provided in this Act.

25. Section 80 of the *Public Utilities Act* allows for the investigation of charges that are unjust or unreasonable:

When it is made to appear to the Commission, on the application of an owner of a public utility or of a municipality or person having an interest, present or contingent, in the matter in respect of which the application is made, that there is reason to believe that the tolls demanded by an owner of a public utility exceed what is just and reasonable, having regard to the nature and quality of the service rendered or of the commodity supplied, the Commission

- (a) may proceed to hold any investigation that it thinks fit into all matters relating to the nature and quality of the service or the commodity in question, or to the performance of the service and the tolls or charges demanded for it,
- (b) may make any order respecting the improvement of the service or commodity and as to the tolls or charges demanded, that seems to it to be just and reasonable, and
- (c) may disallow or change, as it thinks reasonable, any such tolls or charges that, in its opinion, are excessive, unjust or unreasonable or unjustly discriminate between different persons or different municipalities, but subject however to any provisions of any contract existing between the owner of the public utility and a municipality at the time the application is made that the Commission considers fair and reasonable.

²⁴ Subsection 8(5)(b) of the *Alberta Utilities Commission Act*.

²⁵ Subsection 8(5)(d) of the *Alberta Utilities Commission Act*.

2.3.2 Retroactive ratemaking

26. Sections 89(a) of the *Public Utilities Act* describes the Commission’s rate setting function:

89 The Commission, either on its own initiative or on the application of a person having an interest, may by order in writing, which is to be made after giving notice to and hearing the parties interested,

(a) fix just and reasonable individual rates, joint rates, tolls or charges, or schedules of them, as well as commutation, mileage or kilometre rate and other special rates, which shall be imposed, observed and followed subsequently by the owner of the public utility;

27. The Commission’s purpose and functions related to rate-setting and utility regulation of certain investor-owned natural gas, electric utilities and water utilities. As stated by the Court of Appeal of Alberta, “[t]here can be little argument that the Commission is expert in the area of rate-setting and utility regulation. It is assigned the task of working with its constitutive legislation and with the same industry participants to regulate a complex area of economic policy and fulfill its legislative mandate which is, ultimately, to set just and reasonable rates for utility services balancing the interests of ratepayers and the shareholders of corporate utilities in the process.”²⁶

28. The Alberta Court of Appeal in *Calgary (City) v Alberta (Energy and Utilities Board)*, 2010 ABCA 132, defined retroactive rate-making and the authority of Commission, as follows:

Retroactive ratemaking “establish[es] rates to replace or be substituted to those which were charged during that period”: *Bell Canada v. Canada (Canadian Radio-Television and Telecommunications Commission)*, 1989 CanLII 67 (SCC), [1989] 1 S.C.R. 1722 at 1749 (“*Bell Canada 1989*”). Utility regulators cannot retroactively change rates (*Stores Block* at para. 71) because it creates a lack of certainty for utility consumers. If a regulator could retroactively change rates, consumers would never be assured of the finality of rates they paid for utility services.²⁷

29. One of the leading cases with respect to an administrative tribunal’s authority to set rates is the *Stores Block*²⁸ decision from the Supreme Court of Canada. In this case, the Court describes the ability of the Commission to remedy past overcompensation or “rates”:

From my discussion above regarding the property interest, the Board was in no position to proceed with an implicit refund by allocating to ratepayers the profits from the asset sale because it considered ratepayers had paid excessive rates for services in the past. As such, the City’s first argument must fail. The Board was seeking to rectify what it perceived as a historic overcompensation to the utility by ratepayers. **There is no power granted in the various statutes for the Board to execute such a refund in respect of an erroneous perception of past over-compensation. It is well established throughout the various provinces that utilities boards do not have the authority to retroactively change rates** (*Northwestern 1979*, at p. 691; *Re Coseka Resources Ltd.*

²⁶ *FortisAlberta Inc v Alberta (Utilities Commission)*, 2015 ABCA 295, paragraph 91.

²⁷ *Calgary (City) v Alberta (Energy and Utilities Board)*, 2010 ABCA 132, paragraph 47.

²⁸ *Stores Block*, paragraph 71.

and Saratoga Processing Co. (1981), 126 D.L.R. (3d) 705 (Alta. C.A.), at p. 715, leave to appeal refused, [1981] 2 S.C.R. vii; *Re Dow Chemical Canada Inc.* (C.A.), at pp. 734-35). But more importantly, it cannot even be said that there was over-compensation: the rate-setting process is a speculative procedure in which both the ratepayers and the shareholders jointly carry their share of the risk related to the business of the utility (see *MacAvoy and Sidak*, at pp. 238-39).²⁹ [emphasis added]

30. The above case law provides that there is a general rule against retroactively adjusting final rates or to remedy past over-compensation issues.

3 Commission findings

31. The issue before the Commission is whether it has the authority to address the customer complaints regarding past charges which were set prior to Salt Box's regulation by the Commission as a public utility. The Commission must have jurisdiction under its enabling statutes to address these complaints.

32. The complaints applications were filed consistent with Section 2 of the *Public Utilities Act*. The Commission has authority to hear complaints and, "to deal with utilities and the owners of them as provided in this Act." However, case law on the Commission's authority to address complaints is also instructive. The Court in *Stores Block* commented on the limits of the Commission's authority:

Administrative tribunals or agencies are statutory creations: they cannot exceed the powers that were granted to them by their enabling statute; they must "adhere to the confines of their statutory authority or 'jurisdiction'"; and t]hey cannot trespass in areas where the legislature has not assigned them authority": Mullan, at pp. 9-10 (see also S. Blake, *Administrative Law in Canada* (3rd ed. 2001), at pp. 183-84).³⁰

33. The Commission has undertaken an extensive review of its statutory authority to determine whether it has the jurisdiction to hear the customers' complaints regarding the \$50 per-month infrastructure repair expense.

34. The infrastructure repair expense was instituted, effective July 2015. Complaints were filed with the Commission starting on January 4, 2018, and the Commission initiated a proceeding on March 15, 2018.

35. On October 27, 2017, the Commission approved interim rates in Decision 21908-D01-2017, and these rates were effective November 1, 2017. Those interim rates are still in effect as of the date of this decision. Decision 21908-D01-2017 did not approve the \$50 infrastructure repair expense because other rates were set for Salt Box's capital and operating requirements starting November 1, 2017. The \$50 infrastructure repair expense is no longer being charged to customers.

36. The nature of the customers' complaints relate to a period of time when rates were not set by the Commission, i.e., prior to October 31, 2017. Customers are effectively asking for a retroactive adjustment to the infrastructure repair expense for the period from July 2015 to October 31, 2017. It should be noted that Salt Box did not file a rates application with the

²⁹ *ATCO Gas and Pipelines Ltd. v Alberta (Energy and Utilities Board)*, 2006 SCC 4, referred to as *Stores Block*.

³⁰ *Stores Block*, paragraph 35.

Commission, nor did customers file a complaint about the addition of infrastructure repair expense to customer bills, in 2015. In other words, no party requested that the Commission assess the reasonability of the infrastructure repair expense at the time it was instituted in 2015. Indeed, Salt Box indicated:

Saltbox has approached the residents for a revised contract since 2010. Saltbox did not produce enough revenue to take the customers to court and wanted to maintain service to the customers. Saltbox felt as though it was caught in the middle of what a business should do and providing drinking water service to its customers. A normal business would have simply discontinued service to a client that would not negotiate a new contract. ...Further, Saltbox was taken advantage when repairs had to occur and the residents simply avoided making any commitments to new contracts for years. Saltbox had to subsidize the Utility by borrowing funds.³¹

37. The Commission finds that making a determination on this past charge, as requested by customers, would be contrary to the general prohibition against retroactive ratemaking, and is beyond the Commission's authority with respect to complaints. The Commission previously determined that if a change to a rate, toll or charge is required, the object of the complaint may be adjusted only back to the date the complaint was first made, on the understanding that the complaint is in the nature of an application.³² The Courts have confirmed that the Commission cannot make retroactive adjustments prior to an application being made to the Commission.³³ Further, the language of the *Public Utilities Act* is prospective rather than retrospective or retroactive.³⁴ The Court of Appeal of Alberta has also confirmed that there are policy reasons why the Commission should not engage in prohibited retroactive ratemaking:

I do not accept Atco's submission that the Commission erred in law by engaging in prohibited retroactive ratemaking. Whether a decision is impermissible retroactive ratemaking is an issue of fact. (See *Atco Gas, Re*, 2010 ABCA 132 (CanLII), 477 AR 1, discussed below.) There are two fundamental policy concerns behind retroactive ratemaking. With regard to the utility, retroactive ratemaking is unfair because a utility relies on certain rates to make business decisions. To change them after the fact could cause unexpected results for the utility: Yvonne Penning, "Can Economic Policy and Legal Formalism Be Reconciled: The 1986 Bell Rate Case" (1989) 47 *U Toronto Fac L Rev* 607 at 610. With regard to consumers, retroactive ratemaking redistributes the cost of utility service by asking today's customers to pay for expenses incurred by yesterday's

³¹ Exhibit 23401-X0028, Salt Box Response to Customer Statements, June 8, 2018, page 3.

³² Decision 790-D02-2015: Milner Power Inc., Complaints regarding the ISO Transmission Loss Factor Rule and Loss Factor Methodology, ATCO Power Ltd., Complaint regarding the ISO Transmission Loss Factor Rule and Loss Factor Methodology, Applications 1606494, 1608563 and 1608709, Proceeding 790, January 20, 2015, paragraph 206.

³³ *Northwestern Utilities Ltd. and al. v. Edmonton*, [1979] 1 SCR 684, 1978 CanLII 17 (SCC), at page 690, where in terms of setting rates for gas utilities under certain provisions in the *Gas Utilities Act* in effect at that time, the Court found that there is nothing in the act to suggest that there is any power in the board to establish rates retrospectively in the sense of enabling the recovery of a loss of any kind which crystallized prior to the date of the application, page 690. See also *City of Edmonton et al. v Northwestern Utilities Ltd.*, [1961] S.C.R. 392, pages 401-402 and *Coseka Resources Limited v Saratoga Process Company Limited*, 1981 ABCA 180, paragraphs 31 and 43.

³⁴ Examples are: Section 89(a) where rates, "shall be imposed, observed and followed subsequently by the owner of the public utility"; and Section 91(a) that sets out the limits to the current and future fiscal years that can be considered by the Commission when it sets rates.

customers: “Can Economic Policy and Legal Formalism Be Reconciled” at 610. Clearly, that should be avoided.³⁵

38. Given the statutory framework and the relevant case law, the Commission finds that its authority to assess complaints, and change rates, tolls or charges is limited in that its authority extends only back to the date the complaint application was made. Customers in this proceeding are essentially asking for a retroactive rate adjustment, and there is a general prohibition against the Commission adjusting past rates charged by a utility, particularly when that utility was not subject to the Commission’s jurisdiction.

39. The Commission finds that when the disputed charges occurred, Salt Box was not a public utility under the Commission’s jurisdiction, and the Commission had not yet set its rates. In circumstances where customers are asking for an adjustment of past charges, the Commission’s jurisdiction cannot reasonably extend to revising a past charge. It can only do so on a go-forward basis, from the date of the complaint.

40. In summary, the Commission does not have the jurisdiction to address the complaint related to past infrastructure repair expenses and any corresponding arrears. Nothing in this decision precludes any dispute resolution process, or any other action pursued by customers or the utility, regarding the infrastructure repair expense and the arrears charged related to the expense amounts, available to parties under the laws and limitation periods in the Province of Alberta. Further, nothing in this decision precludes Salt Box from applying for adjusted rates to finance its capital on a go-forward basis. Customers will have the opportunity to make submissions on any proposed rate increases after Salt Box’s next rate application has been filed with the Commission.

4 Order

41. It is hereby ordered that:

- (1) The applications of customers to direct the removal of the infrastructure repair expense and arrears from individual customers of Salt Box Coulee Water Supply Company Ltd.’s bills between July 1, 2015, and October 31, 2017 is dismissed. The Commission does not have jurisdiction to address the matters raised in the complaint applications.

Dated on October 22, 2018.

Alberta Utilities Commission

(original signed by)

Mark Kolesar
Chair

³⁵ *Atco Gas and Pipelines Ltd v Alberta (Utilities Commission)*, 2014 ABCA 28 (CanLII), paragraph 51.

Appendix 1 – Proceeding participants

Name of organization (abbreviation) Company name of counsel or representative
Beverly Adams
Art Beaubien
Douglas Bulger
Calling Horse Estates Co-op Association Ltd. (CHECAL)
Deer Springs Close
Jim Greik
Colin Norman
Tim Presber
Salt Box Coulee Water Supply Company Ltd.
Tim Tycholis
Windmill Water Co-op Ltd.

<p>Alberta Utilities Commission</p> <p>Commission panel Mark Kolesar, Chair</p> <p>Commission staff Alison Sabo (Commission counsel) Greg Andrews (Lead application officer)</p>
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Appendix 2 – Abbreviations

Abbreviation	Name in full
CHECAL	Calling Horse Estates Co-op Association Ltd.
Salt Box	Salt Box Coulee Water Supply Company Ltd.
the Ranch	Sandstone Ranch (the Ranch)
Windmill Water Co-op	Windmill Water Co-op Ltd.