



**TransAlta Corporation, as Manager of the  
TransAlta Generation Partnership**

**2022-2023 Transmission General Tariff Application**

**June 20, 2023**

**Alberta Utilities Commission**

Decision 27964-D01-2023

TransAlta Corporation, as Manager of the TransAlta Generation Partnership  
2022-2023 Transmission General Tariff Application  
Proceeding 27964

June 20, 2023

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## **1 Introduction and decision summary**

1. TransAlta Corporation, in its capacity as Manager of the TransAlta Generation Partnership, is a transmission facility owner (TFO). TFOs provide regulated transmission service in Alberta. They recover the costs of providing transmission service through a transmission tariff, which must be approved by the Alberta Utilities Commission. Once approved, TFOs recover their tariff amounts from the Alberta Electric System Operator (AESO).

2. In the current application, TransAlta seeks Commission approval of the amount of the revenue requirement it needs to provide safe and reliable transmission service for 2022 and 2023. The regulatory process held to determine TransAlta's revenue requirement is a general tariff application (GTA). Revenue requirement comprises all reasonable costs forecast to be incurred by TransAlta, including operating costs and the return of, and a fair return on, its capital investment in the transmission assets that are necessary to provide utility service to customers.

3. Specifically, in this application, TransAlta requested Commission approval of the following:

- revenue requirements of \$9.01 million for 2022 and \$9.42 million for 2023;
- TFO terms and conditions of service for 2022-2023;
- reserve and deferral accounts and other aspects of the proposed tariff;
- its proposed reconciliation of its deferral account for property taxes and payments in lieu of property taxes for 2021;
- its proposed reconciliation of its deferral account for tower payments for 2021; and
- a one-time payment from the AESO of \$0.85 million to reconcile the interim rates approved in Decision 26718-D01-2021<sup>1</sup> for 2022.

4. In this decision, the Commission provides specific findings only on the contentious matters of the proceeding. All requested approvals in TransAlta's application not specifically addressed in the sections that follow are approved as filed by the Commission, including:

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<sup>1</sup> Decision 26718-D01-2021: TransAlta Corporation, as Manager of the TransAlta Generation Partnership, 2019-2021 General Tariff Application Compliance Filing and 2022 Interim Tariff Application, Proceeding 26718, August 5, 2021.

- **TransAlta’s TFO terms and conditions of service for 2022-2023:** The terms and conditions of service adopted by TransAlta, approved in Decision 22073-D01-2017,<sup>2</sup> will continue to be in effect until otherwise directed by the Commission.
- **TransAlta’s proposed reconciliation for its reserve and deferral accounts:** TransAlta’s reconciliation and disposition of the property tax, payments in lieu of property taxes and tower payment deferral accounts<sup>3</sup> and the hearing cost reserve account,<sup>4</sup> and the continuation of these accounts, is reasonable and consistent with the approvals granted by the Commission in previous TransAlta GTAs. Accordingly, TransAlta’s proposed reconciliation and disposition of these accounts are approved as filed.
- **One-time payment from the AESO of \$0.85 million to reconcile the interim rates approved in Decision 26718-D01-2021 for 2022:** This amount is included in the approved 2022 revenue requirement.
- **Salvage and reclamation costs:** The Commission approves TransAlta’s proposal to adopt AltaLink Management Ltd.’s depreciation rates and the capitalize and expense salvage methodology approved in Decision 26436-D01-2021<sup>5</sup> for the 2022-2023 test period. Further, the Commission finds that TransAlta’s intent to recover forecast salvage costs of \$3,191,000 over the two-year test period (\$1,465,000 in 2022 and \$1,726,000 in 2023) and return the net salvage reserve account to a zero balance by the end of 2023<sup>6</sup> is reasonable. The Commission notes that AltaLink’s 2019-2020 actual and 2021 forecast salvage costs were denied in Decision 26509-D01-2022.<sup>7</sup> TransAlta’s 2019-2020 actual and 2021 forecast salvage costs were already approved in Decision 26436-D01-2021, therefore only the 2021 actual salvage costs are before the Commission in this proceeding. Although salvage costs are allocated from AltaLink to TransAlta, the Commission does not find there is any adjustment required as a result of the Commission’s decision regarding AltaLink’s salvage costs in Decision 26509-D01-2022. Further, the Commission is satisfied that the closing reserve balance for 2021 properly reflects the invoiced costs from AltaLink to TransAlta for the two major salvage and reclamation projects, while maintaining a reserve account balance of zero as approved in Decision 26436-D01-2021.

5. The Commission has made the following determinations in respect of the following proposed cost items, which were contested:

- **2022-2023 escalation rates:** The applied-for escalation rates (2.5 per cent for 2022 and 3.5 per cent for 2023) are approved.

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<sup>2</sup> Decision 22073-D01-2017: AltaLink Management Ltd., Application for Approval of Amendments to Alberta Transmission Facility Owner Terms and Conditions of Service, Proceeding 22073, June 26, 2017.

<sup>3</sup> Exhibit 27964-X0001, application, Table 1.5.3, PDF page 15.

<sup>4</sup> Exhibit 27964-X0001, application, Table 25.2.9, PDF page 44.

<sup>5</sup> Decision 26436-D01-2021: TransAlta Corporation, as Manager of the TransAlta Generation Partnership, 2019-2021 Transmission General Tariff Application and 2016-2018 Edmonton Region Project Direct Assigned Capital Deferral Account Compliance Filing, Proceeding 26436, June 23, 2021.

<sup>6</sup> Exhibit 27964-X0001, application, PDF page 30.

<sup>7</sup> Decision 26509-D01-2022: AltaLink Management Ltd., 2022-2023 General Tariff Application and 2020 Direct Assigned Capital Deferral Account Reconciliation Application, Proceeding 26509, January 19, 2022.

- **Operations and maintenance (O&M) agreement:** The Commission approves the requested 2022-2023 applied-for amounts on a placeholder basis for services provided by the current O&M agreement with AltaLink to be trued up in a future application.
- **First Nations Advisory Committee (FNAC) costs:** The Commission approves TransAlta's FNAC forecast costs as filed.

## 2 Background

6. The Commission received TransAlta's application on January 20, 2023.

7. The Commission issued a notice of the application on January 24, 2023, with statements of intent to participate due February 7, 2023.<sup>8</sup> Statements of intent to participate were received from the Consumers' Coalition of Alberta (CCA) and the Office of the Utilities Consumer Advocate (UCA).

8. On February 14, 2023, the Commission established the process schedule for this proceeding. The process included a round of information requests (IRs) to and responses from TransAlta, followed by written argument and reply argument. The Commission considers the close of record for the proceeding is March 26, 2023, when reply argument was filed.

## 3 2022-2023 GTA

9. Many aspects of TransAlta's application are inextricably linked to AltaLink's forecasts. As a result, in all past GTAs TransAlta adopted and has again proposed to adopt in this 2022-2023 GTA, the following AltaLink parameters:

- lead lag study and resulting working capital ratios;
- depreciation study and resulting depreciation rates;
- cost-of-debt rates;
- terms and conditions of service; and
- contracted labour costs, which are based on a percentage of AltaLink's total O&M costs, in accordance with the O&M agreement between TransAlta and AltaLink.<sup>9</sup>

10. As part of its 2022-2023 GTA, TransAlta provided a summary of transmission revenues and costs for each of the 2022 and 2023 test years:

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<sup>8</sup> Exhibit 27964-X0010.

<sup>9</sup> Exhibit 27964-X0001, application, PDF pages 6-7, paragraphs 8-9.

**Table 1. TransAlta's summary of transmission revenues and costs**

	2022 Forecast	2023 Forecast
	(\$000)	
<b>Revenues</b>		
Transmission tariffs	8,984	9,419
Deferral accounts and reserves	23	-
<b>Total revenues</b>	9,007	9,419
<b>Costs</b>		
Operating costs	2,997	3,129
Depreciation	2,971	3,263
Return on rate base	3,016	3,019
Income tax expense	-	7
<b>Total costs</b>	8,984	9,419

Source: Exhibit 27964-X0004, Appendix 4, Schedule 3-1.

11. In the following sections, the Commission makes findings on certain costs sought by TransAlta to be recovered in its 2022-2023 GTA that were contested by other parties or that the Commission has otherwise determined are required to be specifically addressed.

### 3.1 The issues

12. The contentious issues to be decided in TransAlta's 2022-2023 GTA:

- (a) Are TransAlta's 2022 and 2023 escalation rates for non-union salary, contractor and general inflation reasonable?
- (b) Are the placeholders for TransAlta's O&M agreement with AltaLink reasonable?
- (c) Are TransAlta's costs for its FNAC reasonable?

13. The Commission reviewed the entire record in coming to this decision; lack of reference to a matter addressed in evidence or argument does not mean that it was not considered.

#### 3.1.1 Are TransAlta's 2022 and 2023 escalation rates for non-union salary, contractor and general inflation reasonable?

14. TransAlta requested approval of non-union salary, contractor and general inflation escalation rates of 2.5 per cent for 2022 and 3.5 per cent for 2023.

15. In its application, TransAlta explained that it undertook a review of the most recent escalation forecasts for the consumer price index (CPI), general inflation and non-union escalation rates from commercial banks, government agencies and the Bank of Canada. The average inflation forecasts from the eleven institutions used by TransAlta is 6.48 per cent for 2022 and 3.49 per cent for 2023.<sup>10</sup> TransAlta also reviewed the non-union (or out of scope) escalation rates for other TFOs in Alberta during the same 2022-2023 test period. Approximately half of these rates were submitted in 2021 and approved by the Commission in early 2022 before the sharp rise in policy rate from central banks. The average escalation rate for the TFOs was 2.88 per cent for 2022 and 3.70 per cent for 2023.<sup>11</sup>

<sup>10</sup> Exhibit 27964-X0001, application, PDF pages 10-11, paragraphs 31-32.

<sup>11</sup> Exhibit 27964-X0001, application, PDF page 12, paragraph 34.

16. TransAlta also explained that its non-union and contractor forecasts conform to the arithmetic average of current applied-for TFO escalation rates and that the escalation rates have been conservatively applied to 2022 relative to the Alberta Weekly Earnings (AWE) dashboard, which shows an AWE of 3.2 per cent from October 2021 to October 2022. Despite the economic consensus forecasts showing a considerable spike in inflation in 2022, TransAlta applied a reduction of 400 basis points to bring its proposed escalation rate in line with the other TFOs' requested inflation.<sup>12</sup> TransAlta also provided the following table outlining recently approved or applied-for non-labour escalations rates for the TFOs.

**Table 2. Recent approved or applied-for non-labour escalation rates**

TFO tariff	Filing date (d/m/y)	2022 (%)	2023 Forecast (%)
ATCO Pipelines	16/06/2020	0.8	0.8
AltaLink	30/04/2021	1.8	1.8
City of Lethbridge	15/09/2021	0.8	0.8
ATCO Electric	09/06/2021 19/05/2022	1.8 3.5*	4.0*
ENMAX	22/10/2022	3.6*	3.5*
EPCOR Distribution & Transmission Inc.	17/11/2022	3.0*	3.5*
City of Red Deer	15/12/2022	1.4*	2.5*
Direct Energy Regulated Services		-	5.0*
<b>Average</b>		Approved: 1.3 <sup>[1]</sup> Current: <sup>[2]</sup> 2.88	Approved: 1.13 Current: <sup>[2]</sup> 3.70

Source: Exhibit 27964-X0001, application, Table 1.4.2, PDF page 12. (footnotes have been omitted)

\*Refers to escalation rates that have been applied for and not approved.

Note 1: This average has been updated per Exhibit 27964-X0026, TransAlta reply argument, paragraph 4.

Note 2: "Current" refers to rates representing actual, applied-for or updated values.

17. In its argument, the UCA pointed out that three of the most recent TFO labour escalation rates that were applied for were subsequently negotiated with the consumer groups, but it recognized that those settlement agreements had not yet (as of the date the UCA filed argument) been approved by the Commission. Since the outcome of the proposed settlements was unknown at that time, the UCA stated that it would rely on what is known, or what has already been decided by the Commission. The UCA also stated that while the average of the currently applied-for non-union labour escalation rates is 2.88 per cent for 2022 and 3.70 per cent for 2023, the average of the actual approved escalation rates is 1.3 per cent for 2022 and 1.13 per cent for 2023.<sup>13</sup> As a result, it argued that the applied-for non-union salary escalation rates of 2.5 per cent for 2022 and 3.5 per cent for 2023 are without merit. The UCA submitted that TransAlta's escalation rates should be based on the average of the approved four TFOs listed in Table 2 above, which would be 1.3 per cent for 2022 and 1.13 per cent for 2023. Alternatively the Commission could follow the previously approved practice of following the approved AltaLink parameters and approve 1.8 per cent for 2022 and 2023.<sup>14</sup>

18. In its reply argument, TransAlta stated that the UCA's argument for containing the escalation rates to only those previously approved by the Commission is a circular argument. Rates that are only approved based on prior approvals do not reflect new information. TransAlta

<sup>12</sup> Exhibit 27964-X0001, application, PDF page 14, paragraph 38.

<sup>13</sup> Exhibit 27964-X0022, UCA argument, PDF page 3, paragraphs 7-9.

<sup>14</sup> Exhibit 27964-X0022, UCA argument, PDF page 4, paragraphs 13-14.



also submitted that the Commission should not analyze single-year compromises that were made as part of negotiated settlements. TransAlta argued that the UCA recommendations ignored the evidence of the independent sources used to determine current and future inflation. TransAlta disagreed with the UCA's proposal for TransAlta to use AltaLink's approved escalation rate of 1.8 per cent as there has been a rapid increase in inflation since AltaLink's application was filed.<sup>15</sup>

19. The Commission has considered both its previous approvals for escalation rates and forward looking information with respect to inflation filed on this record. The Commission acknowledges that previously approved escalation rates may not include new information that may impact the escalation rates and is persuaded by TransAlta's evidence that there has been an increase in inflation as outlined by the independent sources it used. The Commission notes that TransAlta's forecast is lower than the recently applied-for average for the TFOs from Table 2 above. As a result the Commission finds TransAlta's applied-for escalation rates of 2.5 per cent for 2022 and 3.5 per cent for 2023 to be reasonable and approves them as filed.

### **3.1.2 Are the placeholders for TransAlta's O&M agreement with AltaLink reasonable?**

20. TransAlta explained that AltaLink applied for forecast revenue requirement offsets, which anticipated a termination of the O&M agreement with TransAlta on April 29, 2022, as part of its 2022-2023 GTA. In the Commission's Decision 26509-D01-2022 on that application, the Commission fixed the revenue requirement offset at the level forecast by AltaLink on a placeholder basis. Subsequently, in Decision 27168-D01-2022,<sup>16</sup> the Commission granted an interim order directing AltaLink to perform its obligations set out in the O&M agreement. TransAlta requested placeholder treatment of its forecast costs under the O&M agreement for the 2022-2023 test period in its current application. TransAlta also indicated that arbitration between AltaLink and TransAlta was scheduled for April 24-28, 2023, with a decision to follow in due course.<sup>17</sup>

21. In response to a Commission IR, TransAlta explained that its 2022 and 2023 forecasts of the O&M fee related to the AltaLink O&M agreement are based on the 2021 actual fee of \$0.57 million invoiced by AltaLink, which was escalated by 2.5 per cent for 2022 for a forecast of \$0.58 million and escalated by 3.5 per cent for 2023 for a forecast of \$0.6 million.

22. TransAlta explained that it has undertaken a number of contingency measures to preserve the provision of safe and reliable services to its transmission customers in the event AltaLink ceases to provide O&M services. These measures include potentially acquiring the services of third parties or creating a new transmission/maintenance business division within TransAlta to substitute for AltaLink's role under the O&M agreement. TransAlta submitted that both options are cost prohibitive to TransAlta and Alberta ratepayers. Specifically, TransAlta estimated start-up costs to be \$2 million and an additional \$6 million in annual costs (a total increase of 88.84 per cent to ratepayers in the first year, and 66.64 per cent thereafter). TransAlta also noted that there could be additional costs associated with calculating its tariffs independently of AltaLink in

<sup>15</sup> Exhibit 27964-X0026, TransAlta reply argument, PDF pages 3-5, paragraphs 4-15.

<sup>16</sup> Decision 27168-D01-2022: TransAlta Corporation, as Manager of the TransAlta Corporation Partnership Application for Interim Order Directing AltaLink Management Ltd. To Perform its Obligation under the Operations and Maintenance Agreement, Proceeding 27168, March 18, 2022.

<sup>17</sup> Exhibit 27964-X0001, application, paragraphs 10-11 and 48.

the future, including conducting its own depreciation and lead lag studies, calculating working capital ratios and applying a different cost of debt. TransAlta confirmed that, as directed by the Commission in Decision 27168-D01-2022, it intends to file an application with the Commission within seven days of the arbitration decision.<sup>18</sup>

23. In its argument, the UCA expressed concerns that TransAlta did not provide any insights into cost estimates for third-party contractors and appeared to exclusively rely on the creation of an internal transmission maintenance business division. The UCA is concerned that if an arbitrator agrees with AltaLink's desire to not sign a new O&M agreement, TransAlta will be challenged to meet its statutory requirement and will have to contract with a third party to assist with operations and maintenance until TransAlta can perform this function internally. The UCA recommended that TransAlta be directed to ensure that it has contacted possible third-party contractors and has enquired as to the cost and availability of these external parties before an arbitration decision is rendered. The UCA further submitted that TransAlta should be required to provide a business case for the provision of O&M services including a cost-benefit analysis for the options considered.<sup>19</sup>

24. In its reply argument, TransAlta stated that the UCA recommendations would be duplicative and unnecessary, and that it has continuously sought to exhaust all available options to maintain the O&M agreement. TransAlta submitted that the O&M agreement has not expired, and AltaLink does not have a right to unilaterally terminate the O&M agreement.<sup>20</sup>

25. The Commission understands that there is still uncertainty regarding the TransAlta and AltaLink O&M agreement. The UCA recommendations to require TransAlta to ensure that it has contacted potential third-party service providers and bring forward business cases to support any options that may occur may have some merit. It is the Commission's view, however, that such direction is premature as parties do not yet know the outcome of the arbitration decision, and such efforts may be duplicative and unnecessary as highlighted by TransAlta. The Commission expects that if AltaLink is successful in arbitration there will be an interim period of sufficient length for TransAlta to transition its O&M services either to a third party or perform the services internally. The Commission also expects, however, that TransAlta has made and will continue to make sufficient enquiries of potential third-party providers of O&M services and to sufficiently develop the operational logistics that would be required to be mobilized for it to provide such services internally to allow it to move quickly to finalize and seek approval of a new model promptly following the arbitral decision. On this basis, the Commission approves the requested 2022-2023 applied-for costs for services provided under the current AltaLink O&M agreement on a placeholder basis to be trued-up in a future application.

### **3.1.3 Are TransAlta's costs for its FNAC reasonable?**

26. In its application, TransAlta forecast \$40,000 to cover the cost of the venue, meals and accommodations for FNAC meetings. TransAlta noted that these meetings had been cancelled in 2020 and 2021 due to COVID-19 pandemic restrictions, and that meetings could not be arranged in 2022 due to scheduling restrictions. TransAlta indicated that in-person meetings were the best

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<sup>18</sup> Exhibit 27964-X0018, TransAlta-AUC-2023MAR01-001, PDF pages 3-4.

<sup>19</sup> Exhibit 27964-X0022, UCA argument, PDF pages 7-8, paragraphs 26-28.

<sup>20</sup> Exhibit 27964-X0026, TransAlta reply argument, PDF pages 6-7, paragraphs 20-21.

way to continue to build relationships, share work plans and activities on First Nations lands, and gather input, listen and understand FNAC members' concerns.<sup>21</sup>

27. The UCA noted that of the \$40,000, \$27,500 is related to honoraria expenses, for 11 First Nation groups at \$2,500 per group. The UCA stated that the remaining \$12,500 equates to \$1,136 per attendee, and questioned whether \$1,136 for meals and hotel accommodations for one or two days is representative of lodging rates in the province.<sup>22</sup>

28. The UCA also expressed concern that in Decision 22651-D01-2017<sup>23</sup> (TransAlta's 2015-2016 GTA), TransAlta described the \$2,500 honoraria as being for transportation costs and accommodations, but in this proceeding an additional \$12,500 is being allocated for this purpose.<sup>24</sup> The UCA stated it is concerned that the costs of the FNAC meetings appear to be increasing, and suggested that having not met over the last three calendar years reinforces that an in-person meeting is not necessary. The UCA also suggested that with other means of communication available to TransAlta, it is concerned that this meeting is falling more into the realm of community sponsorship, donations and the purchase of goodwill.<sup>25</sup>

29. In response, TransAlta explained that the honoraria themselves are for the respective First Nations attendees' transportation costs and accommodations to attend the FNAC meetings; however, the \$12,500 balance is for TransAlta's own accommodation costs, as well as the costs of meals for all attendees and the cost of securing the venue itself. TransAlta stated that because these meetings are held as "one-on-one" sessions, it may require multiple days to complete. TransAlta also stated that the reasonableness of these costs is further supported by the fact that TransAlta has not increased the honoraria over the past 15 years. TransAlta took exception to the UCA's allegation that the FNAC meeting is falling into the realm of community sponsorship, donations and the purchase of goodwill. TransAlta stated that these comments not only completely disregard the nature and impact of the constitutionally recognized rights of First Nations on whose traditional territory TransAlta operates, but also fail to understand the duty to consult, which is grounded in the honour of the Crown.<sup>26</sup>

30. The Commission accepts TransAlta's explanations. The honoraria component of the FNAC amounts are fixed and have not changed over the past 15 years. The remaining \$12,500 for TransAlta's own accommodation costs, as well as the costs of meals for all attendees and the cost of securing a venue is reasonable. The Commission considers in-person meetings to be an important part of continued relationship building, an effective way to share work plans and activities on First Nations lands, and to gather input, listen and understand FNAC members' concerns, especially given that meetings have not occurred for the past three years. Additionally, there is no evidence to support the UCA's concern that these meetings are falling into the realm of community sponsorship, donations and the purchase of goodwill. The FNAC meetings are consistent with the constitutionally recognized rights of First Nations and the duty to consult.

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<sup>21</sup> Exhibit 27964-X0001, application, paragraphs 143-146.

<sup>22</sup> Exhibit 27964-X0022, Argument of the UCA, paragraphs 17-18.

<sup>23</sup> Decision 22651-D01-2017: TransAlta Corporation, as Manager of the TransAlta Generation Partnership, 2015-2016 Transmission General Tariff Application, Proceeding 22651, November 14, 2017.

<sup>24</sup> Exhibit 27964-X0022, Argument of the UCA, paragraph 20.

<sup>25</sup> Exhibit 27964-X0022, Argument of the UCA, paragraph 22.

<sup>26</sup> Exhibit 27964-X0026, TransAlta reply argument, paragraphs 23-25.

Given the importance of these meetings and the reasonableness of the costs, the Commission approves the forecast as filed.

#### **4 Order**

31. It is hereby ordered that:

- (1) TransAlta Corporation's transmission facility owner revenue requirements of \$9.01 million for the year 2022, and \$9.42 million for the year 2023 are approved.

Dated on June 20, 2023.

#### **Alberta Utilities Commission**

*(original signed by)*

Kristi Sebalj  
Vice-Chair

**Appendix 1 – Proceeding participants**

<b>Name of organization (abbreviation) Company name of counsel or representative</b>
TransAlta Corporation (TransAlta)
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