

**M. Greg Matwichuk**

**Residence:** Calgary, Alberta.

**Position:** Partner of Stephen Johnson, Chartered Accountants.

**Education:** Bachelor of Commerce, University of Toronto, 1984.

**Professional Affiliation:**

Member of the Institute of Chartered Accountants of Alberta, (1991-Present)  
Member of the Institute of Chartered Accountants of Yukon Territory (1994 – Present)  
Member of the Institute of Chartered Accountants of Ontario (1987 – 1991).

**Volunteer Activities:**

Board Member	Calgary Centre for Non-Profit Management
Board Member (Chair)	TD Bank – Friends of the Environment Foundation
Advisory Committee (Chair)	The Calgary Foundation (1998-2004)
Board Member	Calgary Area Outdoor Council (1997-2001)
Charter Board Member	Calgary Community Lottery Board (1998-2000)
Advisory Committee	Technology Assistance Project (1998-2000)

**Professional Engagements:**

Actively engaged in the practice of public accounting as a chartered accountant.

Consultant to The City of Calgary regarding a combined General Tariff Application (“GTA”) of AltaLink LP Transmission Facility Owner (“TFO”) and TransAlta Utilities Corporation (“TransAlta”) TFO for the test years 2004 - 2007, including written evidence and testimony before the Alberta Energy and Utilities Board (“AEUB”) regarding various revenue requirement matters, benchmarks for O&M and other matters including enhancements to the regulatory process.

Consultant to The City of Calgary in 2004 regarding the Alberta Electric System Operator (“AESO”) 2004 Phase I GTA.

Consultant to The City of Calgary in 2004 and 2003 regarding advice and participation in the collaborative process for ATCO I-Tek IT Benchmarking Terms of Reference pursuant to AEUB decisions regarding ATCO I-Tek Master Services Agreements (“MSA”).

Consultant to The City of Calgary in 2004 regarding the ATCO Gas, ATCO Electric and ATCO Pipelines Executive Compensation Review.

Consultant to The City of Calgary in 2004 regarding the AESO 2004 GTA – AESO Own Costs in a collaborative effort with other parties.

Consultant to The City of Calgary in 2004 regarding the Application by 3057246 Nova Scotia Company and TE-TAU, Inc. for relief from Section 101(2) under the *Public Utilities Board Act*.

Consultant to The City of Calgary in 2003 regarding EPCOR Transmission Inc. 2003 – 2005 GTA. Together with other parties, negotiated a settlement for Transmission Facility Owner (“TFO”) tariffs for the 2003-2004 test period.

Consultant to The City of Calgary in 2003 regarding Direct Energy – Regulated Services Gas Default Rate Tariff and Electricity Regulated Rate Tariff Application for 2003 and 2004, including written evidence and oral testimony before the AEUB regarding various elements of revenue requirement and related regulatory matters.

Consultant to The City of Calgary in 2003 regarding ATCO Sale of Retail Assets to Direct Energy Marketing Limited, including written evidence and oral testimony before the AEUB regarding the regulatory impact on ratepayers of the proposed sale and recommendations of safeguards.

Consultant to The City of Calgary in 2003 regarding ATCO I-Tek, an unregulated affiliate and its MSA with the regulated ATCO Utilities ATCO Electric, ATCO Gas and ATCO Pipelines for certain Information Technology services, including oral testimony before the AEUB regarding the regulatory impact of the proposed MSA and the benchmarking process in estimating the fair market value of transactions between the regulated ATCO Utilities and its unregulated affiliate.

Consultant to Consumers Association of Canada (Manitoba)/Manitoba Society of Seniors (“CAC/MSOS”) in 2003 regarding a General Rate Application by Centra Gas Manitoba Inc. (“Centra”) for the 2003/04 test year with respect to the integration of Centra and Manitoba Hydro (“MH”) arising out of a previous purchase of Centra by MH, including written evidence and oral testimony regarding potential impact on Centra’s revenue requirement resulting from the purchase and integration.

Consultant to The City of Calgary regarding ATCO Electric Ltd. TFO GTA for the test years 2003 to 2004, including written evidence and oral testimony before the AEUB regarding various revenue requirement matters, risk analysis regarding capital structure and other matters including enhancements to the regulatory process.

Consultant to The City of Calgary regarding a combined GTA of AltaLink LP TFO and TransAlta Utilities Corporation (“TransAlta”) TFO for the test years 2002/03 to 2003/04, including written evidence and testimony before the AEUB regarding various revenue requirement matters, risk analysis regarding capital structure and other matters including enhancements to the regulatory process.

Consultant to a major oil company in 2003 regarding the financial impact of pipeline tolls on refinery investment.

Consultant to The City of Calgary regarding TransAlta TFO GTA finalization interim tariff for the stub year January 1 to April 29, 2002, including written evidence and testimony before the AEUB regarding appropriate return on equity for the stub period and various revenue requirement matters.

Consultant to The City of Calgary regarding a 2002 application by Bell Canada and related incumbent telephone companies, before the Canadian Radio-television Telecommunications Commission (“CRTC”), to use after-tax weighted average cost of capital in the costing of services provided by incumbents to competitor companies.

Consultant to The City of Calgary in drafting a submission to the Governor in Council in response to a Petition by AT&T Canada Corp. in 2002 to amend a CRTC decision regarding the costing of services provided by incumbent telephone companies to competitors.

Consultant to the City of Calgary regarding various regulatory policy matters in 2002 including Performance Based Regulation, Service Quality and Reliability Plans and industry restructuring.

Consultant to CAC/MSOS in 2002 regarding and application by MH and Centra with respect to the integration of Centra and MH arising out of a previous purchase of Centra by MH, including written evidence and oral testimony regarding the potential impact on Centra's revenue requirement resulting from the purchase and integration.

Consultant to The City of Calgary acting as adviser and negotiator in the settlement of the ESBI Alberta Ltd. Phase I 2002 GTA for the Transmission Administrator.

Consultant to The City of Calgary regarding the Review of Price Cap regulation for local telephone service in Canada, including written evidence and oral testimony before the CRTC with respect to the appropriate design of the second price cap regime for 2002 and beyond.

Consultant to the Alberta Physiotherapy Association with respect to service costing and rate setting matters before the Workers Compensation Board and Alberta Health Care for 2002.

Consultant to The City of Calgary regarding an application by AltaLink Management LP, TransAlta and TransAlta Energy Corporation for the approval of the sale of TransAlta transmission assets to AltaLink, including written evidence and oral testimony before the AEUB regarding potential harm to customers and oral testimony regarding code of conduct.

Consultant to Husky Energy Inc. regarding the Pembina Pipelines/Plateau Pipeline application to the British Columbia Utilities Commission for permanent tolls and suspension of service, including written evidence and oral testimony with respect to just and reasonable tolls for 2000 and 2001.

Consultant to The City of Calgary regarding an application by EPCOR Transmission Inc. in 2001 for a Code of Conduct including written evidence. Proceeding was suspended.

Consultant to The City of Calgary regarding an application by UtiliCorp Networks Canada (Alberta) Ltd. for the collection of a loss on the sale of its High River Facility in 2001, including written evidence with respect to appropriate regulatory treatment of the proposed loss.

Consultant to Plains Marketing Canada LLP regarding tolls and various regulatory matters in a proceeding with respect to the Milk River Pipeline before the National Energy Board ("NEB") in 2001.

Consultant to Roy-L Canadian Fuels Co. Ltd. regarding the TransNorthern Pipelines Inc. application to the NEB for a Suspension of Service of the Don Valley Lateral in 2000.

Consultant to the City of Calgary regarding the Transmission Administrator 2001 Tariff Application of ESBI Alberta Ltd.

Consultant to The City of Calgary regarding the negotiated settlement of ATCO TFO 2001-2002 Tariff, including oral testimony, before the AEUB, in favor of a settlement.

Consultant to The City of Calgary regarding TransAlta TFO and EPCOR Transmission Inc. ("ETI") 2001 and 2001-2002 Tariff Applications, respectively, including oral testimony, before the AEUB, opposing the proposed contested settlements.

Consultant to The City of Calgary including providing written evidence regarding Performance Based Regulation ("PBR") with respect to ETI's original 2001-2005 PBR application which was subsequently withdrawn by ETI.

Consultant to various companies regarding regulatory matters as they relate to acquisitions and subsidiaries (1999-2001).

Consultant to Alliance Pipeline Limited Partnership regarding 2000 filings with the NEB and the Federal Energy Regulatory Commission.

Consultant regarding the purchase of TransAlta's electric distribution system in Alberta in 2000.

Consultant to The City of Calgary with respect to 1999 ATCO Gas negotiations.

Consultant to Alberta Newsprint Company and Millar Western Forest Products Ltd. regarding the rate design of TransAlta in 2000.

Consultant to The City of Calgary with respect to an appeal before the Alberta Court of Appeal regarding the approval by the AEUB of the Independent Assessment Team for Power Purchase Agreements.

Consultant to The City of Calgary with respect to ATCO Electric Review and Variance application before the AEUB regarding the proposal of the Independent Assessment Team for Power Purchase Agreements in 1999 and 2000.

Consultant to Chemi-Thermo Mechanical Pulp and Newsprint Producers with respect to a Review and Variance application before the AEUB regarding the rate design of TransAlta in 1999 and 2000.

Consultant to certain corporations regarding the potential purchase of generating units from an existing public utility in 1999 and 2000.

Consultant to The City of Calgary with respect to the 1999 IAT process, the development of the Power Purchase Arrangements and the auction design.

Consultant to the Industrial Gas Users Association of Ontario with respect to the Enbridge Consumers Gas 2000 Test Year Rate Case.

Consultant to CAC/MSOS with respect to various gas LDC matters:

- 2001 – Centra Gas Manitoba Inc. (“CGMI”) – Cost of Gas
- 2001 – CGMI – Requirements & timing for Revenue Requirement Hearing
- 2000 – CGMI – Primary Gas – Rates
- 2000 – Swan Valley Gas Corporation – Gasification Project
- 2000 – CGMI – Interlake Gas Expansion
- 1999 – CGMI – Primary Gas – Rate Management Proposals
- 1999 – CGMI – Western Transportation Service
- 1999 – CGMI – Price Risk Management Application
- 1999 – CGMI – Information Technology Hearing - CGMI's proposal for a Customer Information System
- 1999 – Purchase of CGMI by Manitoba Hydro
- 1998, 1999 and 2000 – CGMI – Gas Cost Hearings
- 1998 – CGMI – Rural Expansion Feasibility
- 1998 – CGMI – Rural Expansion Proceedings
- 1995 and 1997 – CGMI – Purchase Gas Variance Accounts
- 1993, 1995, 1997 and 1998 – CGMI – General Rate Applications

Consultant to ENMAX Corporation with respect to the 1999/2000 Electric Utilities GTAs (ATCO Electric, EPCOR, TransAlta).

Consultant to The City of Calgary with respect to the 1999 ATCO Gas Re-organization

Application.

## Appendix 1

Consultant to The City of Calgary with respect to the 1996 Electric Utilities GTA (negotiations and litigation support regarding Alberta Power limited, Edmonton Power and TransAlta).

Consultant to The City of Calgary with respect to the negotiations for regulations for removal of generating units from regulated service in Alberta (1995 to 1996).

Consultant to The City of Calgary with respect to various telecommunications matters before the CRTC:

- Implementation of Price Cap (1997) including co-authored written evidence to the CRTC on the appropriateness of changes in accounting policies and procedures by TELUS Communications Inc.
- Local Service Pricing Options (1996)
- 1996 Contribution Charges
- AGT – Introduction of Provincial Emergency 9-1-1 Service (1996)
- Price Cap Regulation (1996)
- Local Network Interconnection and Unbundling (1995 to 1996)
- Phase II Costing (1995-1996)
- Local Number Portability (1995-1996)
- AGT Revenue Requirement Applications (1996, 1993 and 1992)
- AGT Application for Rate Restructuring (1995)
- Contribution Regime in Alberta (1995)
- Implementation of Regulatory Framework (1995)
- Customer balloting to select a Long Distance Service Provider (1994)
- De-Averaged Per-Minute Contribution Mechanism (1994)
- Review of Phase III (1993)
- Review of Regulatory Framework (1992)
- Unitel Long Distance Application (1992)

Consultant to Manalta Coal Ltd. with respect to deregulation of electric industry in Alberta (1996, 1997).

Consultant to The City of Calgary with respect to the 1991 Adjustment/1993 Forecast, 1991 Adjustment/1994 Forecast, 1993 Adjustment/1995 Forecast, 1994 Adjustment and 1995 Adjustment Electric Energy Marketing Act applications.

Consultant to the Alberta Physiotherapy Association with respect to service costing and rate setting matters before the Workers Compensation Board and Alberta Health Care (1994 to 1995).

Consultant to Natural Resources Conservation Board staff with respect to regulatory treatment of Swan Hills Waste Treatment Centre (1994).

Consultant to certain spirit and wine producers with respect to taxation amendments by the Alberta Liquor Control Board (1994).

Consultant to The City of Calgary with respect to an application by TransAlta to recover amounts related to unbilled revenue (1994).

Consultant to The City of Calgary with respect to expedited proceedings for the purposes of setting rates for TransAlta and Alberta Power Limited for 1993.

Consultant to The City of Calgary with respect to 1991/92 General Rate Applications of TransAlta and Alberta Power Limited.

Consultant to the Yukon Utilities Board with respect to General Rate Applications, consultant to Board legal counsel regarding Court of Appeal appearance and various other regulatory matters (1992 to 1997).

Consultant to the Yukon Utilities Board in assisting in analysis of a Cost of Service Application by the Yukon Electrical Company Limited and Yukon Energy Corporation (1992).

Consultant to the Northwest Territories Public Utilities Board with respect to General Rate Applications and various other regulatory matters (1991 to 1993).

Audit manager and consultant with Ernst and Young, Chartered Accountants (previously Clarkson Gordon), Toronto, Ontario (1988 to 1991):

- Clients included a large Eastern Canadian electric utility, an number of publicly traded companies in the mining and manufacturing sectors, large pension plans, a large Japanese bank and a variety of charitable organizations, as well as enterprises in the broadcasting and health care sectors
- Consultant to the Central Electrical Generating Board in the U.K. advising on long term pricing agreements for nuclear fuel
- Senior staff accountant and staff accountant (1984 to 1988)