

**Canadian Natural
Resources Ltd.**

**Regulatory Appeal of Reclamation
Certificate Refusal
Boundary Lake South Field**

Costs Awards

August 15, 2016

Alberta Energy Regulator

Costs Order 2016-002: Canadian Natural Resources Ltd.; Regulatory Appeal of Reclamation
Certificate Refusal, Boundary Lake South Field

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**Canadian Natural Resources Ltd.
Regulatory Appeal of Reclamation
Certificate Refusal
Boundary Lake South Field**

**Costs Order 2016-002
Proceeding No. 1847447**

1 Introduction

1.1 Background

[1] Canadian Natural Resources Limited (CNRL) applied to the AER for a reclamation certificate for a well site and access road in Legal Subdivision 11, Section 9, Township 83, Range 13, West of the 6th Meridian. On October 20, 2014, the AER refused to issue the reclamation certificate.

[2] On November 17, 2014, the AER received a request for a regulatory appeal under Part 1, Division 3, of the *Responsible Energy Development Act* and Part 3 of the *Alberta Energy Regulator Rules of Practice (Rules of Practice)*.

[3] The AER's decision to set the matter down for a hearing was issued on September 9, 2015. The purpose of the hearing was to determine whether the AER should confirm, vary, suspend, or revoke its decision to refuse to issue a reclamation certificate.

[4] The AER received a request to participate in the hearing from the landowners, Charles Johnson and Patricia Johnson. The hearing panel granted full participation rights to the Johnsons in a letter dated December 10, 2015.

[5] The AER held a public hearing of the regulatory appeal in Grande Prairie, Alberta, beginning on March 2, 2016, and ending on March 3, 2016, before panel members B.T. McManus (presiding), T.C. Engen, and L.J. Ternes. Through its counsel, the landowners filed written evidence and argument, made oral submissions, and questioned witnesses at the hearing. Mr. Johnson attended the hearing and provided oral evidence on behalf of both landowners at the hearing.

[6] The AER confirmed its decision to refuse to issue the reclamation certificate on June 1, 2016, in *Decision 2016 ABAER 006: Canadian Natural Resources Limited, Regulatory Appeal of a Reclamation Certificate Refusal*.

1.2 Costs Claim

[7] On March 31, 2016, counsel for the landowners requested that the AER extend the April 4, 2016, deadline for filing the cost claim. On April 1, 2016, the hearing panel extended the time for filing the costs application to April 25, 2016.

[8] On April 21, 2016, the landowners filed a costs claim in the amount of \$38 257.14, including GST. On May 9, 2016, CNRL submitted a response to the costs claim. On May 24, 2016, the landowners submitted a reply to CNRL's comments.

[9] The AER considers the cost process to have closed on May 24, 2016.

2 The AER's Authority to Award Costs

[10] In determining who is eligible to submit a claim for costs, the AER is guided by the *Rules of Practice*, in particular, sections 58(1)(c):

58(1)(c) "participant" means a person or a group or association of persons who have been permitted to participate in a hearing for which notice of hearing is issued or any other proceeding for which the Regulator has decided to conduct binding dispute resolution, but unless otherwise authorized by the Regulator, does not include a person or group or association of persons whose business includes the trading in or transportation or recovery of any energy resource.

[11] When assessing costs, the AER is also guided by Part 5 of the *Rules of Practice*, as well as appendix D, "Scale of Costs," in AER *Directive 031: REDA Energy Cost Claims*. Section 64 of the *Rules of Practice* states that

64 The Regulator may award costs to a participant if it finds it appropriate to do so in the circumstances of a case, taking into account the factors listed in section 58.1.

[12] Section 58.1 of the *Rules of Practice* sets out a detailed list of factors relevant to the AER's consideration of costs. The panel has considered the relevant factors of section 58.1 in coming to its decision in respect of the landowners' costs application. All material filed with the AER has been carefully considered by the panel in coming to this decision. The absence in this decision of a reference to a particular submission or aspect of a submission in no way indicates that the panel failed to consider the entire submission.

3 Costs Claim of the Landowners

[13] The landowners fall within the definition of "participant" in section 58(1)(c) of the *Rules of Practice*.

[14] The landowners were represented by KMSC Law LLP (KMSC) in the hearing process. KMSC claimed \$29 198.00 in legal fees. Mr. Johnson claimed \$4 121.00 in honoraria for his participation in the hearing. The landowners also claimed \$3 336.83 in disbursements and expenses, and GST in the amount of \$1 601.31, for a total amount claimed of \$38 257.14.

3.1 Views of CNRL

3.1.1 Legal Fees and Disbursements

[15] CNRL submitted that the landowners' cost claim was excessive and ought to be dramatically reduced. Further, the conduct of the landowners' counsel leading up to, during, and after the hearing did not support the maximum amount according to the scale of costs under *Directive 031*. CNRL believed this to be Mr. Bayly's first appearance at an AER hearing and, as a result, his costs should be significantly reduced. It also submitted that the statement of account lacked sufficient detail to assess the costs for reasonableness.

[16] CNRL submitted that all costs claimed for preparation and review of the costs claim should be denied as provided in section 7 of *Directive 031*.

[17] Whether a participant has "attempted to consolidate common issues or resources with other parties" is specified as a factor to consider under section 58.1(f) of the *Rules of Practice*. CNRL questioned the landowners' failure to consolidate their issues with the AER's Reclamation Programs Group (RPG), since the central issue for both parties was the presence of quack grass on the site that interfered with the landowners' future use of the site for fescue production.

[18] Section 58.1(j) of the *Rules of Practice* states that a factor to consider on costs applications is "whether the submission of the participant made a substantial contribution to the binding resolution meeting, hearing or regulatory appeal." CNRL submitted that the landowners' submissions and evidence at the hearing were not relevant to the panel's determination of whether to confirm, vary, suspend, or revoke its decision. CNRL submitted that counsel failed to focus the landowners' evidence on, or address the issues such as, whether quack grass on the site impacts the ability to meet the applicable reclamation criteria and the standard of equivalent land capability. Many of the questions Mr. Bayly asked in cross-examination of CNRL's witness panel was to confirm evidence on the record of the proceeding without testing the merits of the evidence and did not contribute to a better understanding of the issues.

[19] Whether costs were reasonable and directly and necessarily related to matters contained in the notice of hearing and preparation and presentation of a submission is another consideration for the AER under section 58.1(k) of the *Rules of Practice*. CNRL submitted that the costs claim fails to show how Mr. Bayly's costs are reasonable in the circumstances. The submissions in the costs claim are simplistic and unsubstantiated. Mr. Johnson, who is an admitted landowner advocate, has appeared before regulatory boards in Alberta on prior occasions, on his own behalf and that of others. The majority of the landowners' submission and evidence was based on their initial objection to CNRL's reclamation certificate application. There was no added benefit to the landowners' position as a result of counsel's engagement.

[20] CNRL submitted that the landowners' participation in the proceeding did not contribute to a better understanding of the basis for the denial of CNRL's application and the application of the reclamation criteria to the subject site. CNRL submitted that Mr. Bayly's contribution was limited and that the landowners' evidence in general warrants a significant reduction in the costs awarded with respect to Mr. Bayly's services.

[21] CNRL submitted that no costs should be awarded in respect of Ms. Bayly-Atkin's services. CNRL submitted that either Ms. Bayly-Atkin misunderstood CNRL's objection to the filing of RPG's new evidence or that the landowners' understanding of the nature of CNRL's objection was incorrect.

[22] CNRL objected to the costs claimed for Eric Compton, stating that no support or justification had been provided for the need for two counsel to be involved in the proceeding. As noted above, CNRL indicated that there was insufficient detail provided for CNRL to determine if the costs claimed were reasonable. Line items such as 5 hours spent on February 8, 2016, for "Reviewed the Record; AER"; the 1 hour spent converting a document to PDF format on February 9, 2016; or 2.5 hours for "reviewed AER materials" on February 24, 2016, do not provide adequate detail. Further, the 1 hour for "Court Preparation" by Mr. Compton on February 24, 2016, appears to be totally unrelated to the subject proceeding.

[23] The costs claim indicates that Mr. Compton "attended the hearing in person to provide guidance." CNRL submitted that this statement was unreliable and unsubstantiated since he has limited experience with matters before the AER and only attended portions of the hearing.

[24] CNRL submitted that in the event costs were awarded for Mr. Compton's services, no award should be given for his hearing attendance because the landowners' contribution to the hearing was minimal and representation by two counsel was excessive.

[25] With respect to the amounts claimed by KMSC for office stationary tabs and binders, CNRL submitted that these were expenses not contemplated under the scale of costs in *Directive 031*. It further submitted that the claim for over \$2100 for transcripts should be disallowed, as counsel should have had ample time to note any relevant testimony or evidence they wished to refer to either in direct examination, argument, or otherwise. There was no explanation provided in the costs claim why the landowners required the transcripts, which were not referenced or incorporated in the landowners' direct evidence or Mr. Bayly's final argument.

3.1.2 Participants' Honoraria and Expenses

[26] CNRL submitted that the \$4121 in costs submitted for Mr. Johnson's time should be reduced given the fact that he had multiple counsel. As per *Directive 031*, an award should be at the rate of \$100 per half day honorarium for hearing attendance. The AER does not normally award preparation

costs where counsel has been retained; therefore, CNRL considered that an award of \$400 for the Mr. Johnson's time would be appropriate.

[27] With respect to Mr. Johnson's disbursements, CNRL submitted that the award should be \$287.08 for accommodation (\$140/day + provincial hotel tax), \$80 for meals (\$40/day) and \$414.10 for mileage for a total of no more than \$781.18. CNRL submitted that the claim for over \$200 in mileage for a trip to KMSC's office on February 1, 2016, approximately a month prior to the hearing, should not be awarded. Only the travel expenses to attend the hearing should be awarded.

[28] CNRL referenced section 58.1(o) of the *Rules of Practice* and submitted that the landowners' refusal to incorporate the site into regular farming operations; the objection to CNRL's reclamation certificate application; the filing of a baseless, vexatious complaint against Ms. Beauvais with the Alberta Institute of Agrologists; and the landowners' participation in the subject proceeding on the basis of no substantive, credible evidence in relation to the issues properly before the AER all represent a continued effort to improperly thwart the efforts of CNRL to obtain a reclamation certificate for the site. CNRL submitted that such conduct further supports a reduction of the amounts included in the landowners' costs claim.

3.2 Views of the Landowners

3.2.1 Legal Fees and Disbursements

[29] The landowners submitted that the costs claim provided on April 21, 2016, was accurate with one minor adjustment. The landowners apologized for including costs for the completion of the costs application and agreed to a reduction of 2.30 hours of legal time for Mr. Bayly and 9.9 hours for Mr. Compton.

[30] The landowners pointed to a number of precedents from the Court of Queen's Bench, such as *Elk Point Resources Inc. v. Bingeman*, 2003 ABQB 565, where Madam Justice C.A. Kent states:

In my view, the reasoning that applies in expropriation proceedings applies equally in Surface Rights Act proceedings. The owner of land has no choice but to be involved in the scheme of land access which the Act establishes. The landowner is an interested party. As well, the Act contemplates the different status between operations and landowners in s. 26 with respect to costs. (paragraph 4)

[31] Madame Justice Kent awarded the landowner costs on a solicitor-client basis.

[32] The Landowner submitted that similarly in this proceeding, the landowner did not have a choice whether to be involved in the scheme of land access established under the *Responsible Energy Development Act (REDA)*.

[33] In *Manawan Drainage District v. Lutz*, 2013 ABQB 217, Justice J.J. Gill, when deciding whether solicitor-client costs were appropriate after the landowner appeared before the Surface Rights Board, affirmed the decision of Bingeman and added:

“If solicitor client costs are not awarded the Lutz’s award of compensation from the SRB could be significantly reduced or even eliminated despite their involvement in successfully defending this judicial review application. That result would be unfair and would defeat the purpose of the compensation scheme under the Drainage Districts Act.”

[34] The landowners submitted that the same reasoning should apply under *REDA*.

[35] The landowners argued that CNRL’s submission that the entries are insufficient is inaccurate and misleading. The statement of account submitted is standard in the legal industry, and all times have been categorized into preparation, attendance, and argument and reply, as required under *Directive 031*. The landowners explained that the wording “Court Preparation” in one of the time entries was an administrative error and was not intended to mislead the AER, and noted that this was only one mistake out of the sixty entries by Mr. Compton.

[36] The landowners argued that it would be unfair to discount legal counsel costs beyond the rate that has been charged, as the landowner would bear the burden of this cost. The landowners could have asked for an increase in the rate, based on the complexity of the hearing, which CNRL has also disputed. The landowners submitted that CNRL’s counsel published a news release on the social media webpages advertising these proceedings as the first of their kind. The landowners pointed out that this was also echoed by the panel when it asked for specific submissions on how the reclamation certificate appeal process could be improved.

[37] The landowners noted section 58.1 of the *Rules of Practice* and submitted that it is the responsibility of all Albertans to protect themselves from operators with respect to reclamation applications that are not completed honestly, allowing for noxious and undesirable weeds to spread across lease sites.

[38] In doing so, the landowners required the assistance of counsel, and therefore their legal costs associated with the hearing should be paid by CNRL and that they should not be “out of pocket” as referred to in *Cochin Pipe Lines Ltd. v. Rattray*, 1980 ABCA 314.

[39] The landowners compared the size of their small team of two lawyers with the two counsel and four experts of CNRL; the two counsel and 3–4 support staff of RPG; and the in-house legal counsel supporting the three-member hearing panel. Further, the engagement of a student-at-law resulted in a significant reduction of costs, consistent with section 58.1(1) of the *Rules of Practice*: “where the participant acted reasonably in the proceeding and contributed to a better understanding of the issues before the Regulator.”

[40] The landowners submitted that CNRL's submissions regarding Mr. Bayly are assertions and statements with no adequate reasoning provided. Although Mr. Bayly does not have previous involvement with AER matters, he has a lengthy history of litigation experience sufficient and adequate for this proceeding.

[41] The preliminary issues that were discussed with Ms. Bayly-Atkin were useful in providing a response to CNRL's objection and informing the RPG. It was noted that Ms. Bayly-Atkin is an expert in administrative law.

[42] In respect of disbursements, the landowners argued that the hearing transcripts were helpful for counsel in preparation for examination and closing arguments.

3.2.2 Participants' Honoraria and Expenses

[43] The landowners submitted that Mr. Johnson's costs should be considered under section 6.2.2 of *Directive 031* as costs for experts, as he has a long history of experience farming and with surface leases. If the costs were reduced, consideration should be given to the hours spent assisting counsel in the preparation of the hearing submissions; awarding an honorarium as per section 6.1.2 of *Directive 031*.

[44] The landowners submitted that Mr. Johnson's experience in farming and surface rights issues should allow him to claim the higher rate for his time spent in preparation and appearance at the hearing. CNRL did not reject or oppose his appearance at the hearing as a participant.

[45] The landowners argued that the costs claimed were appropriate and were kept at a minimum in comparison to the operator's resources, in light of the complexity of the unique proceedings.

3.3 Views of the AER

3.3.1 Summary

[46] The panel notes that the decision arising from this proceeding had the potential to greatly impact the landowners. Directly at issue in the hearing was the intended use of the landowners' lands and whether the lands were in a state that was consistent with the land management objectives of the landowners. The landowners had a direct interest in the outcome of the proceeding, which justified full participation. This in itself is a compelling reason why the landowners should not bear their own costs. Also, the landowners' submission made a substantial contribution to the hearing, particularly in respect of the history and use of the lands and the intended land management objectives of the landowners. This in turn contributed to a better understanding of the issues before the regulator.

[47] The panel considered these factors to be material in reaching its decision as to costs. Another important factor is that the landowners retained lawyers from the City of Grande Prairie, where the

hearing was held, which reduced the amount of travel-associated costs that would have otherwise been claimed had lawyers from Calgary or Edmonton been retained.

[48] The panel is also satisfied that the nature and complexity of the proceeding justified the landowners retaining legal counsel in order to make adequate submissions, and that this requires financial resources. However, the panel felt that legal fees claimed in association with the two-day hearing were greater than what was required to provide effective representation for a hearing of this length and nature, and the fees have been reduced as set out below. As legal counsel did the majority of the work with respect to the landowners' submissions, the landowners are limited to claiming the standard witness honorarium rate of \$100 for each half day of attendance at a hearing in accordance with *Directive 031*. With two exceptions, the disbursements claimed by the landowners for the hearing are acceptable.

3.3.2 Legal Fees and Disbursements

[49] As indicated in the costs application, Mr. Bayly is a lawyer with 10 years' experience. Despite this being his first experience at an AER hearing, he capably represented his client, which contributed to a better understanding of the issues before the panel. In the panel's view, Mr. Bayly provided adequate, competent, and professional assistance in bringing forward the landowners' case, which warrants the application of the applicable \$320 hourly rate for a lawyer with 8 to 12 years of experience, as set out in the scale of costs for legal fees found in appendix D of *Directive 031*.

[50] The panel notes that the landowners agreed that Mr. Bayly's claimed hearing preparation time improperly included time spent preparing the costs claim and therefore should be reduced by 2.3 hours. Furthermore, the landowners in their costs application referenced the short and succinct closing argument of Mr. Bayly. However, the panel noted that in addition to regular hearing attendance and preparation time, Mr. Bayly claimed 7 hours for argument and reply, which lasted only 15 minutes. This ratio of preparation time to actual hearing time spent in argument seems somewhat excessive, and the panel feels that the 7 hours spent preparing argument should be reduced by 50%. Accordingly Mr. Bayly's hours for professional fees claimed in connection with the hearing have been reduced in the aggregate from 61.10 to 55.3 hours.

[51] Mr. Compton is a student-at-law and has claimed fees at the *Directive 031* scale of costs rate for articling students. Past costs order decisions often state that only where the hearing is complex in nature or where there are exceptional circumstances should second counsel fees be permitted. In *Energy Cost Order 2011-008*, the ERCB panel stated that "the Board does not generally award costs for the attendance of two counsel at a hearing, and only does so where there are exceptional circumstances present." The board there found that circumstances were not sufficiently exceptional or complex so as to require two counsel "at all times throughout the proceeding." A panel of AER hearing commissioners made a similar statement more recently in *Costs Order 2014-005*, finding that hearing not to be sufficiently exceptional

or complex so as to require two or more counsel at all times on behalf of the community of Fort McKay throughout the proceeding.

[52] The cases above deal with fees for second counsel as opposed to articling students, and reduced the fees for second counsel as opposed to disallowing them entirely. The panel also notes the references to the necessity of having second counsel present “at all times” or “throughout the proceeding.” In *Energy Cost Order 2011-008*, second counsel received a reduced award for fees claimed in recognition of the fact that he participated in and cross-examined witnesses at the hearing.

[53] The panel notes that Mr. Compton did not directly participate in the hearing, either by assisting witnesses with the presentation of evidence, cross-examining witnesses adverse in interest, or making other oral submissions. Those services were performed only by Mr. Bayly, and Mr. Compton’s lack of direct participation as an advocate for the landowners at the hearing is reflected in the transcripts. For this reason, the panel finds it appropriate to disallow Mr. Compton’s claim regarding hearing attendance in its entirety.

[54] Mr. Compton also claimed 49.70 hours in relation to hearing preparation and the preparation of the costs application. The services performed by Mr. Compton, such as corresponding with counsel for other parties, providing research, and preparing initial draft submissions and speaking points, were properly required and would have saved Mr. Bayly from having to provide these services, which would have been billable at his rate which is \$180 per hour more than Mr. Compton’s rate. The panel finds that Mr. Compton’s claim for preparation time, other than for preparing the costs application, was appropriate. Mr. Compton’s preparation time was hearing related and effective in reducing the overall amount of costs claimed in connection with hearing preparation. The panel notes that the landowners subsequently agreed not to claim Mr. Compton’s time for preparing the costs application. Deducting the time claimed for legal work after the hearing had closed results in a reduction in Mr. Compton’s total hours claimed for hearing preparation from 49.70 hours to 39.30 hours.

[55] With respect to the hour of preparation time charged by Ms. Bayly-Atkin in relation to advice provided to Mr. Bayly on the day of the hearing, the panel does not feel that the issue upon which Ms. Bayly-Atkin’s advice was sought was sufficiently complex or exceptional. Accordingly, the panel disallows the landowners’ cost claim in respect of Ms. Baily-Atkin’s legal fees.

[56] CNRL argued that the landowners should have consolidated issues or resources with the RPG. In considering this factor, the panel is of the view that the RPG in this case was not a typical party to a hearing, in that it was the decision-maker in the first instance whose decision was the very subject of this proceeding. The RPG pooling resources or working with a participant may be seen as inappropriate and could be subject to criticism at the hearing or used as further grounds to challenge the decision. For these reasons, the fact that the landowners did not adequately pool resources with the RPG is not a material factor to take into account in this case in determining an award of costs.

[57] The panel reviewed the KMSC statements of accounts and found them sufficiently detailed, similar to typical statements of account submitted with costs claims. The error pointed out by CNRL in one of the time entries (“Court Preparation”) has been satisfactorily explained by the landowners as being an administrative error.

[58] In summary, taking into account the deductions previously noted, the amount of \$29 198 claimed by the landowners for professional fees associated with legal services is reduced by \$6000 to \$23 198, plus GST.

[59] The panel finds that the expenses incurred by KMSC in preparation for and attendance at the hearing in the amount of \$2453.05 were reasonable and are therefore allowed in their entirety. Transcripts from the hearing made up by far the largest proportion of this expense and the panel agrees that these were a reasonable disbursement for KMSC to incur to effectively prepare for and participate in the hearing. They are also identified as a typical hearing-related expense on form E4 of *Directive 031*. Also despite CNRL’s concerns, binders and tabs used in preparing hearing materials are also properly claimed as disbursements associated with the hearing.

3.3.3 Participants’ Honoraria and Expenses

[60] Mr. Johnson has claimed professional fees at a rate of \$60 per hour, which is said to reflect his experience in surface rights matters, farming operations, and appearing before various other panels and tribunal proceedings. The panel appreciated the insights of Mr. Johnson and agrees that his evidence was helpful and provided a better understanding of the issues in the proceeding. However, it is not unusual for a landowner who works his lands for agricultural or other purposes to have some technical insights or a certain level of expertise in operations affecting his lands.

[61] The panel is of the view that Mr. Johnson participated in the proceeding as a landowner. He was cross-examined and questioned on evidence he provided primarily in that capacity and not as an expert. This type of hearing attendance and participation falls squarely within the criteria for standard attendance honoraria as noted in section 6.1.3 of *Directive 031*. The panel also noted that section 6.1.2 of *Directive 031* contemplates preparation honorarium beyond the standard participant honorarium rates only where the participant prepares submissions and participates in the hearing without outside help. Mr. Johnson’s oral and written submissions were prepared and provided at the hearing by his lawyers.

[62] For these reasons, Mr. Johnson is entitled to the standard attendance honoraria rates of \$100 per half day of hearing attendance, which, over the course of the two-day hearing is \$400.

[63] With two exceptions, the panel finds that Mr. Johnson’s disbursements for expenses incurred in connection with the hearing are acceptable. The first exception, as pointed out by CNRL, is that Mr. Johnson claimed \$207.05 for one trip in to Grande Prairie on February 1, 2016, to meet with his lawyers. Section 2.2 of appendix D of *Directive 031* specifies that automobile travel at the prescribed rate

can only be claimed as a personal disbursement if it is incurred during the hearing phase of the proceeding. As the trip was made more than a month before the hearing, it cannot be claimed. The other exception is that Mr. Johnson has claimed \$182.60 for meal expenses. Section 2.2 of *Directive 031* specifies that a maximum of \$40 per day can be claimed for meals during the hearing phase of the proceeding, which in this case is a maximum of \$80 over the two hearing days. Accordingly, after applying a reduction for the extra trip and overage on claimed meal expenses, the AER allows personal disbursements for Mr. Johnson in the amount of \$574.13, plus applicable GST.

4 Order

[64] The AER hereby orders that CNRL pay costs in the amount of \$26 625.18 and GST in the amount \$1 296.35, for a total of \$27 921.53. This amount must be paid within 30 days from issuance of this order to

KMSC Law LLP
401, 10514 – 67 Ave
Grande Prairie, AB T8W 0K8

Dated in Calgary, Alberta, on August 15, 2016.

Alberta Energy Regulator

<original signed by>

B.T. McManus, Q.C.
Presiding Hearing Commissioner

<original signed by>

L.J. Ternes, LL.B.
Hearing Commissioner

<original signed by>

T.C. Engen
Hearing Commissioner

Appendix 1 Summary of Costs Claimed and Awarded

	Total Fees/ Honoraria Claimed	Total Expenses Claimed	Total GST Claimed	Total Amount Claimed	Total Fees/ Honoraria Awarded	Total Expenses Awarded	Total GST Awarded	Total Amount Awarded
Charles Johnson	4 121.00	883.78	17.94	5 022.72	400.00	574.13	13.80	987.93
Timothy Bayly	19 552.00	0.00	977.60	20 529.60	17 696.00	0.00	884.80	18 580.80
Jennifer Bayly-Atkin	350.00	0.00	17.50	367.50	0.00	0.00	0.00	0.00
Eric Compton	9 296.00	0.00	464.80	9 760.80	5 502.00	0.00	275.10	5 777.10
KMSC Law LLP	0.00	2 453.05	123.47	2 576.52	0.00	2 453.05	122.65	2 575.70
	33 319.00	3 336.83	1 601.31	38 257.14	23 598.00	3 027.18	1 296.35	27 921.53