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SERVICE LINE	Consulting
INDUSTRY FOCUS	Energy and Utilities, Public Sector
OFFICE	Toronto, Ontario and Calgary, Alberta

SELECTED ASSIGNMENTS:

INDUSTRY	SERVICE TYPE	DESCRIPTION
• Energy and Utilities	• Operations	Business Performance Improvement Jason is currently leading a long-term company-wide business process and systems improvement project for a mid-sized local distribution company (LDC). The review includes all facets of the utility's operations, and will drive implementation of prioritized initiatives to improve efficiency and financial performance and increase levels of customer and employee satisfaction.
Energy and Utilities	Transaction Support	Financial and Commercial Due Diligence Jason is currently supporting a Municipal client with the acquisition of several hydro projects (8 MW) nearing the notice-to-proceed stage of development.
• Energy and Utilities	• Macro-Environmental Assessment	Assessment of Environmental Impact of Electric Infrastructure Development Jason is currently supporting MNP's Expert Advisor assess the macro-environmental effects of Manitoba Hydro's long-term plans to build the Keeyask and Conawapa generating stations and all associated infrastructure. Assessment includes potential impacts to Air, Water, Flora and Fauna. MNP's assessment will be defended in Manitoba Public Utility Board hearings.
• Energy and Utilities	• Regulatory Finance	Underground Residential Distribution (URD) Lead by Jason, the MNP Energy team is currently undertaking a fair market value study of URD, including a market-based rate comparison and a cost build-up of URD inputs (labour, equipment, materials). The study will be defensible before the AUC, with MNP providing expert witness testimony in the hearing.
• Energy and Utilities	• Internal Audit	Communications Process Review Jason recently provided quality assurance and engagement leadership for a review of the OPA's communications processes and internal controls, focusing on reputational risks, mitigation strategies and process improvements.
• Energy and Utilities	• Strategy	Strategy Development Process Review Jason is recently led a project with the IESO, its Senior Leadership Team and Board to review its strategic planning process, conduct a jurisdictional leading practice review and recommend improvements to the process. This project will enable the IESO to evolve with the changing structure and priorities of the Ontario electric system.

Energy and Utilities	Internal Audit and Process Improvement, Stakeholder Facilitation	Internal Audit and Internal Controls Jason recently led a team providing project management and stakeholder facilitation and consultation designed to evaluate the state of finance, procurement and IT internal controls at the OEB and the regulator's requirement for an internal audit function. The assignment included interviews and surveys administered to over ten OEB personnel, from the Chair, COO and Managing Directors, to the operations management team, as well as market benchmarking of several similar agencies.
Energy and Utilities	Community Energy Planning	Conservation and Demand Management Jason is leading a project with a progressive Ontario Municipality to evaluate achievement of CDM objectives related to their community energy plan, and forecast likely CDM scenarios over the next two decades to drive policy and program development.
Energy and Utilities	Market Development	LDC Efficiencies Jason is the QA Partner for two projects with two different consortiums of LDCs to evaluate and present options for alternative efficiencies to consolidation to drive costs out of the LDC sector.
Energy and Utilities	Internal Audit	LDC Audits Jason is providing Quality Assurance support for MNP auditing team tasked to audit regulated price plan (RPP) claims made by Ontario local distribution companies (LDCs). The processes and calculations of large and small LDCs were reviewed, with results of the assignment being presented before the OPA Audit Committee.
Energy and Utilities	Customer Service	Call Centre and Customer Service Jason is leading an engagement to optimize the organization structure and operating model for a call centre and dispatch organization (Ontario1Call) that coordinates excavation locate requests for Ontario.
Energy and Utilities	Cost Consulting, Regulatory	Fair Market Value Assessment for Power Services Jason is currently leading the development of a Fair Market Value assessment of inter-affiliate transactions for an integrated electric utility in Alberta. The assessment for power services includes a Code of Conduct review, contract and project review and witness support.
Energy and Utilities	Market Development	Distribution Sector Panel MNP recently supported a consortium of 4 Ontario LDCs in the development and presentation of their position on LDC consolidation for the Ministry of Energy and the Panel. The position includes analysis of the economic, operational, and community-based implications of various options to drive efficiencies in the sector.
Energy, Pipelines	Financial Advisory, Project Management	Pipeline Abandonment Trust Development Pursuant to the land matters consultation initiative of the National Energy Board, currently working with a team to manage the development of a pipeline abandonment trust for a major Canadian pipeline company. This project includes project management, financial and process advisory and collaboration with other service groups including valuation, actuarial, regulatory, finance and asset management (ongoing).
Energy and Utilities	Engineering, Procurement, Construction, Transmission	Process Development Jason is currently leading an MNP team in the development of processes and procedures for a large transmission EPC in Alberta. Pursuant to the execution of new long-term development contract, MNP is augmenting the

		project delivery model with upgraded project management, estimating, change management, QA/QC, risk/reward processes.
Energy and Utilities	Cost Consulting	Cost Allocation Review For a large gas distribution company in Ontario, Jason is conducting an independent review of the allocation of shared services costs from a corporate parent to its subsidiary. The review is being undertaken for submission and defense before the Ontario Energy Board (ongoing).
Energy and Utilities	Process Improvement, Customer Service	Business Process Quality Assurance Review Led a team of consultants conduct a review for a large electric and natural gas distribution company. The client is implementing SAP CRB (Customer Relationship & Billing for Utilities) concurrently with the development of a greenfield customer service organization to serve over one million customers. The engagement includes review of future state business processes and a risk- based approach to identify and evaluate potential process gaps at go-live (ongoing).
Energy and Utilities	Regulatory Finance, Pipelines	Regulatory Tariff Application For the third year, leading a team in the development of key components of a General Rate Application for a North American pipeline company. The current application will form the basis for a negotiated settlement, with anticipated submission to the National Energy Board. The applications include development of throughput volume/ toll calculations, and development, analysis and reporting of rate base, rate of return and cost of service filings (ongoing - 6 months over a two year period).
Energy and Utilities	Regulatory, Transmission	Economic Study Worked with an intervenor to review the financial assumptions and output relating to the facility application to build a transmission line in Alberta. His team also presented financial scenarios for consideration based upon alternative assumptions, costs and design, and Jason provided Witness Support in AUC Board hearings (4 months).
Energy & Utilities, Public Sector	Economic Analysis for Infrastructure Growth	Financial Analysis and Forecasting For the Oil Sands Secretariat (Alberta Treasury Board), led a team in the development of several extensive financial models (linear regression and forecast) and a report to assist the secretariat plan for infrastructure growth based on a number of key economic, community and population-based indicators (4 months).
Public Sector	Economic Development	ICT Sector Supply Chain Assessment – For the Economic Development Lethbridge, led an assessment of the Information, Communications and Technology sector in Lethbridge. They assessment included a current state assessment, including interviews with over 20 ICT companies, a supply chain gap analysis and recommendations to evolve the sector and close priority gaps (2 months).
Energy & Utilities	Regulatory, Valuations, Distribution and Transmission	Benchmark Study (Affiliate Transactions) Led the development of benchmark study to assess the relative value of services provided by an unregulated entity of the large regulated utility. The project includes a fair market value assessment, a benchmark study for comparison purposes, and the development of a cost-build-up to value of internal service provision at the regulated entity (4 months - ongoing).
Energy, Public	Regulatory,	Department of Energy Oil & Gas Regulatory Framework

Sector	Process Improvement, Oil & Gas	The Government of Alberta announced a competitiveness report "Energizing Investment: A Framework to Improve Alberta's Natural Gas and Conventional Oil Competitiveness". The report introduced a new Royalty framework and a high-profile initiative to enhance and streamline the Oil & Gas regulatory system. Led by Jason, MNP acted as the Project Manager for the Regulatory Enhancement Project and helped guide the development of system-wide recommendations for implementation of a streamlined, one-window approach to policy assurance. The Project involved multiple Alberta Government Ministries and a significant group of stakeholders (9 months).
Energy & Utilities, Public Sector	Internal Controls, Reporting	National Energy Board Provided subject matter expertise in conjunction with MNP's Enterprise Risk group in performing a review of operational and financial controls. The focus of the Project is on the Procure-to-Pay, Financial Reporting, Payroll and Revenue processes, and will improve reporting standards for the Auditor General and other stakeholders (3 months).
Public Sector	Process Improvement	Alberta Pensions Services (APS) Provided subject matter expertise and quality assurance for an engagement with APS to streamline customer service and operational functions for pension estimates and annual statements for over 500 participating employers and about 300,000 members and pensioners. The project result was for APS to improve effectiveness and efficiency in meeting its mandate (4 months).
Energy and Utilities	Markets and Tax	Valuations Opinion – Supported the MNP valuations team conduct a review and assessment of a large electric industry infrastructure sale for the Canada Revenue Agency. The review specifically focused on the valuation methodology recorded by the seller for accounting and tax purposes. The review included an assessment of previous similar transactions in the industry and commonly accepted accounting treatment(s) (1 month).
Energy and Utilities	Performance Measurement & Management	Alberta Utilities Commission Led a team to review and make recommendations to improve business plan objectives and performance measures, developed and implemented a performance measure tracking system, and reviewed alignment between corporate performance measures and executive contracts and compensation (7 months over 3 years).
Energy and Utilities	Revenue Management	Functional Advisor Worked with a large integrated provincial utility to provide functional quality assurance for several business transformation project teams. The projects incorporate improvements to systems, processes and performance management related to Customer Services, Billing, Collections, Metering, with a focus on billing systems, telephony and key performance indicators (scorecards) (5 months).
Public Sector	Revenue Management, Process & Controls	Alberta Sustainable Resource Development (ASRD) MNP completed a project in early 2009 to assess and make recommendations for improvement to ASRD revenue management processes and controls. The project included identification of key revenue streams, mapping revenue processes and documenting current and proposed controls. Led a large project to implement these recommendations to improve efficiency, embed a robust control

		environment and meet requirements of the Alberta Auditor General (12 months).
Energy and Utilities	Regulatory, Finance, Generation	Electric Utilities Act (Section 95 – Independent Assessment) MNP is appointed by the Alberta Department of Energy as an Independent Assessor to assess the relative benefits derived by a municipality (or its subsidiary) through ownership of an interest in a generating unit. Jason and his MNP colleagues have conducted about a dozen assessments for the last 10 years (2-year appointment period – ongoing).
Energy and Utilities	Business Development	Business Case Development for a proposed Wind Generation Project MNP developed a business case to support the capital investment requirements for a 250MW+ wind farm. The business case included technical feasibility, detailed phased economics, risk assessment, regulatory and other key project considerations (3 months).
Energy and Utilities	Supply Chain Optimization	Procurement and Vendor Management Led an MNP team to evaluate and make recommendations to improve the procurement and vendor management practices for a large integrated provincial utility. The review includes an assessment of current state, visioning for future state, identification of gaps in procurement practices and recommendations to fill these gaps with industry best practices (3 months).
Public Sector	Sustainability and Land Use	Recreation Management Strategy Led a project with ASRD to assist in the development of a Recreation Management Strategy for public lands in Alberta. The strategy involved consultation with numerous stakeholder groups and includes multiple dimensions for analysis, including environmental sustainability, recreation land uses and land types; all supported by a cohesive vision and guiding principles (3 months).
Public Sector	Sustainability & Land Reclamation	ASRD Led a project with ASRD to review current land reclamation requirements and develop viable options for non-legislated reclamation incentives for industry. Project includes a multi-jurisdictional review, stakeholder consultation, and development of criteria for evaluating incentive options (3 months).
Energy and Utilities	Municipal Finance	Municipal Tax & Utility Cost Compariso Led the development of a report for a Municipality that compares the cost of doing business among 10 Alberta municipalities, including municipal tax and utilities costs. The report will be used to generate economic (1 month).
Energy and Utilities	Regulatory, Finance	Shared Services Cost Allocation Review MNP deconstructed and documented the shared services allocation model for an integrated Alberta electric utility. The deliverable report will be defensible before the Alberta Utilities Commission to support a cost recovery application (1 month).
Energy	Systems Implementation, Finance & Manufacturing	Systems Implementation For a highly successful downhole tools manufacturer based in Alberta, conducted a fit/gap assessment for a full-scale ERP implementation with a focus on Finance and Manufacturing. The assessment resulted in a 'go' decision for the client, and MNP provided project management and quality assurance support for the 10-month implementation (12 months).

Construction	Finance, Business Development	Business Case Development Worked with a major industrial, commercial and residential construction company based in Fort McMurray to develop a business case to support their request for financing to build a large-scale multi-unit residential project. The business case includes a financial model, capacity and vendor analysis, market analysis and financing terms and conditions (3 months).
Energy/ Pipelines	Funding, Finance	Funding Evaluation Recently led a funding evaluation project for INAC to support continued Federal government agency operational funding to a pipeline company so that it may continue representing its large-scale interest in the Mackenzie Valley Gas Project (3 months).
Utilities	Regulatory, Finance	Regulatory Cost Allocation Developed a cost allocation model and framework for the newly-formed Alberta Utilities Commission to recover its costs from industry participants (2 months).
Public Sector & Energy	Process & Controls, Performance Management and Reporting	Alberta Royalties – Process and Controls Working with the Alberta Department of Energy, project manager for advisory services related to the processes and controls currently in use to collect data, calculate and report on the performance of Alberta's Royalty Regime for oil and gas revenues. Project included an assessment of current practices and recommendations to improve process, controls and reporting for the New Royalty Framework (announced October 25, 2007) (Consulting - 3 months).
Public Sector & Healthcare	Supply Chain, Policy and Process	Supply Chain - For a major GoA department, conducted a review of contracting and expenditures practices for one of its Commissions, including a review of Finance and Administration policies, the control environment and processes in place for efficient and effective purchasing (Consulting - 3 months).
Utilities	Finance Function Effectiveness	Finance Function Effectiveness Conducted a Finance Function Effectiveness diagnostic for an Alberta electric utility. Engagement included an extensive survey of Finance leaders, and evaluation of current practices, and recommendations for improvement. Findings led to reorganization of the department (1 month).
Utilities	Process and Controls, Finance	SOX – Top-Down Risk-Based Approach For several large U.S. utilities, managed and executed client programs to implement a top-down risk-based approach to SOX 404 compliance, including evaluation of financial statement line item and assertion risk, identification of entity-level controls (ELC) and relevant business controls, and an assessment of the degree to which ELCs mitigated risk. Managed control upgrades to further improve sustainment requirements. Efforts resulted in client savings in the \$Millions (5 months).
Energy	Capital Projects, Project Management	Capital Project Lifecycle Management For a pre-IPO Alberta venture building an Upgrader, led a team in doing an assessment of capital project lifecycle management with the company's EPCM, focusing on high risk areas within the cycle and making recommendations to improve the project management office and control environment (3 months).
Energy	Supply Chain	Inventory Management/Supply Chain

		For an integrated supplier of wellbore products and services to the oil & gas industry, completed an assessment of the company's full-cycle inventory management processes within a decentralized manufacturing and sales/service environment. The evaluation included touch points with Purchasing, Finance and IT, resulting in client selection of scalable ERP software (1 month).
Utilities	Business Intelligence, Performance Reporting	Business Intelligence For a BC electric transmission company, co-managed the implementation of a Cognos business intelligence software solution to enhance managerial decision-making, financial reporting and regulatory scenario analysis (3 months).
Utilities	Revenue Assurance, IT Customer Service	Revenue Assurance For a large integrated Alberta electric utility, led a team of analysts and developers with several projects to evaluate and implement process and system (UIS, CRM) upgrades for the Customer Services division, resulting in a direct and indirect NPV benefit to the client in excess of \$12Million (11 months).
Energy & Transportation	Merger Integration, Process Improvement	Merger Integration As a member of the core integration team for the Superior Propane/ICG merger, provided advice and support for the integration of over 2,000 people across all business functions and regions in Canada. Individual responsibility to develop and fully implement a progressive sales and field customer service organization in alignment with the integrated Company's new business model (Superior Propane - 1 year). Prior to the merger, responsible for collection, coordination and delivery of undertakings related to Tribunal hearings before the Competition Bureau to facilitate approval of the pending merger.
Energy	M&A, Finance, Business Development	Financial Due Diligence (M&A) Actively participated in numerous (10+) financial due diligence projects for private equity, energy trusts and operating entities to support acquisitions in the oil & gas and other industries. Due diligence focused on quality assessments of earnings and assets, identifying and quantifying transaction issues and evaluating closing/post-closing adjustments. This work systematically resulted in favourable acquisition price adjustments for clients (Throughout an 18 month period).
Utilities	Business Development	Service Level Agreements For a large integrated Alberta electric utility, led a team in the development of inter-company and external service level agreements to better structure the provision of customer-related services. In addition, created a Master Service Agreement and related schedules to facilitate and add value to the sale of a retail book of assets (2 months).
Utilities	Business Development and Analysis	Business Development Leadership Responsible for the development and evaluation of business growth opportunities, including acquisitions, partnerships, and service level agreements for both regulated and unregulated business. Supervised a team of 4 technical staff in developing and presenting business cases and analysis to senior management on the economic and operational viability of transactions (ENMAX).
Utilities	M&A, Business Development	Acquisition Management - Performed and managed a variety of intensive transaction, due diligence and integration planning activities for a

		\$1.3Billion acquisition process, including synergy valuation and development of key provisions of the Purchase and Sale Agreement, resulting in a competitive bid that presented a rate of return and risk profile within desired limits (ENMAX).
Utilities	Business Development, Capital Projects	Development Projects Negotiated and supported a variety of electric utility initiatives, including municipal operating agreements, EPCM projects, infrastructure investment and distributed generation projects. Projects included wind generation, landfill gas, district heating in downtown Calgary, and a detailed Northern Lights generation and transmission assessment (ENMAX).
Energy, Utilities	Process and Control, Regulatory, Finance, IT	CSOx For 3 Canadian companies, managed and executed client programs for compliance with Multilateral Instrument 52-109 requirements, focusing on high-risk processes and efficient sustainment (Consulting – 8 months). Governance, disclosure controls and procedures and entity-level controls. Business process, ITGC and application controls. Prioritization of control remediation and optimization activities.
Utilities	Regulatory, Project Management	Regulatory Project Management Worked in an advisory and project management capacity with a consortium of Alberta electricity wires owners to initiate the impact assessment phase for the implementation of a Uniform System of Accounts to meet pending regulated Minimum Filing Requirements (Consulting – 2 months).
Utilities	Regulatory, Finance	Regulatory Analysis Financial analysis and valuation of a telecommunications network and network services for an Alberta-based electric utility to support a rate case application with the EUB (Consulting – 2 months).
EDUCATION AND PROFESSIONAL DESIGNATIONS		<ul style="list-style-type: none"> • B.A. (Hons) – Economics and Political Science – York University – 1991 • M.B.A. – University of British Columbia – 1993 • Course Completion: Electric System Operation for the Non-Engineer – 2003 (Northwest Public Power Association)