



SIXTH FLOOR, 900 HOWE STREET, BOX 250
VANCOUVER, B.C. CANADA V6Z 2N3
TELEPHONE: (604) 660-4700
BC TOLL FREE: 1-800-663-1385
FACSIMILE: (604) 660-1102

ROBERT J. PELLATT
COMMISSION SECRETARY

VIA FACSIMILE

November 14, 1996

Mr. Richard Gathercole
Executive Director
B.C. Public Interest Advocacy Centre
815 - 815 West Hastings Street
Vancouver, B.C. V6C 1B4

Ms. Carol Reardon
Barrister & Solicitor
Heenan Blaikie
#600 - 1199 West Hastings Street
Vancouver, B.C. V6E 3T5

Re: Public Participation Assistance/Cost Awards -refundable GST

The Commission requires additional information with regard to your Application for an assistance/cost award for your intervention in the BC Gas Rate Design and Service Line Connection proceedings, concluded by the Commission under Order No. G-98-96.

Your Application for a cost award claims GST on legal fees, and other expenditures incurred on behalf of your clients - the "Participants" in these proceedings. The Participant Assistance Guideline is clear on the point that if the GST can be recovered by participants it is not to be awarded. The Guideline and Rate Sheet states that: "GST and PST costs which cannot be recovered under the taxation provisions will be allowed."

This raises the following questions:

1. Can you provide documentation that all of the GST claimed is going to be paid to the Federal government?
2. For BCPIAC employees, does the wage structure of the organization have implications for GST liability?
3. Are any of the participants that you represented in these proceedings normally entitled to a GST refund on their expenditures? Are any of them GST exempt?
4. If those participants were actually billed your costs plus GST would they then apply for a refund?

Please respond with specific information so that the Commission can fairly award GST according to the guidelines

Yours truly,

A handwritten signature in black ink, appearing to read "R. Pellatt", written over a horizontal line.

Robert J. Pellatt

RJP/yk