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September 8, 2009

Kirsten Walli, Board Secretary
ONTARIO ENERGY BOARD
P.O. Box 2319
2300 Yonge Street, 27th Floor
Toronto, Ontario M4P 1E4

Dear Ms. Walli:

Re: EB-2009-0055 - Enbridge Gas Distribution - 2008 Earnings Sharing Mechanism and Other Deferral And Variance Accounts Clearance Review

Industrial Gas Users Association ("IGUA") Statement of Costs.

Enclosed please find the statement of costs submitted on behalf of IGUA in respect of costs incurred for participation in the captioned proceeding.

If you have any questions, please do not hesitate to contact me.

Yours truly,

N. Pellegrini

Nicki Pellegrini
Regulatory Coordinator

/np
Enclosure

c. Murray Newton (IGUA) - by email
Norm Ryckman (EGD) - by email (EGDRegulatoryProceedings@enbridge.com)

APPENDIX "B"

FORM 3

AFFIDAVIT IN SUPPORT OF COST CLAIMS

EB-2009-0055
Board File Number

Industrial Gas Users Association (IGUA)
Party Name

Items Claimed excluding GST Legal/Consultant Fees	**Disbursements**	**Net Sub-Total**
$2,159.00	$12.93	$2,171.93

Goods and Services Tax

√ Full Registrant
____ Unregistered (GST at 5%)
____ Other GST at ____ %

____ Qualifying Non-Profit (GST at 2.5%)
____ Tax Exempt (no GST)

Total Cost Claim

Net-Sub-Total	Total GST Claimed	Total Cost Claim
$2,171.93	$108.60	$2,280.53

I, Ian Mondrow, of the City of Thornhill, in the Regional Municipality of York **MAKE OATH AND SAY**:

1. I am a representative of the above noted party (the "party") and as such have knowledge of the matters attested to herein.

2. I have examined the above Cost Claim and all of the documentation in support of it.

3. The above Cost Claim represents only costs incurred directly and necessarily by the party for the purpose of its intervention in the Ontario Energy Board process (the file number of which is set out above).

SWORN (OR AFFIRMED) BEFORE ME at the City of Toronto in the County of York on Sept. 8/09

COMMISSIONER for taking Affidavits
ROBERT FRANK

Signature of Deponent

APPENDIX "B"

FORM 1

SUMMARY STATEMENT OF HOURS - CONSULTANTS AND LEGAL COUNSEL

A separate form is required for each consultant or legal counsel

EB-2009-0055
Board File Number

Industrial Gas Users Association (IGUA)
Party Name

Ian Mondrow
Legal Counsel Name

1991
Year of Call

Macleod Dixon LLP
Law Firm

Consultant Name

17
Years of Relevant Experience
(curriculum vitae must be attached)

Consultant Firm

	Hours	Hourly Rate	Sub-Total	GST	Total
Preparation	7.1	$290	$2,059.00	$102.95	$2,161.95
Attendance - Technical Conference					
Attendance - Settlement Conference					
Attendance - Oral Hearing					
Argument					
Case Management					
TOTALS	**7.1**	**$290**	**$2,059.00**	**$102.95**	**$2,161.95**

Note: All claims must be in Canadian dollars. If applicable, state exchange rate _______, and country of initial currency ________

APPENDIX "B"

FORM 1

SUMMARY STATEMENT OF HOURS - CONSULTANTS AND LEGAL COUNSEL

A separate form is required for each consultant or legal counsel

EB-2009-0055
Board File Number

Industrial Gas Users Association (IGUA)
Party Name

Legal Counsel Name

Year of Call

Macleod Dixon LLP
Law Firm

Nicki Pellegrini
Case Manager

10
Years of Relevant Experience
(curriculum vitae must be attached)

Consultant Firm

	Hours	Hourly Rate	Sub-Total	GST	Total
Preparation	1.00	100.00	100.00	5.00	105.00
Attendance - Technical Conference					
Attendance - Settlement Conference					
Attendance - Oral Hearing					
Argument					
Case Management					
TOTALS	**1.00**	**100.00**	**100.00**	**5.00**	**105.00**

Note: All claims must be in Canadian dollars. If applicable, state exchange rate _______, and country of initial currency ________

Macleod Dixon LLP

Time Activity Report

From Beginning of Time to Sep 08, 2009

Report: _0547
Req'd By: pellegn
Currency: CDN

Client: 40455 Industrial Gas Users Association (IGUA) Bill Tkpr: IAM1 Mondrow, I.A. Fee Basis: Standard Rate

Matter: 263804 Clearance Review Application - EGD EB-20 Resp Tkpr: IAM1 Mondrow, I.A. Billing Frequency: Monthly

Clearance Review Application - EGD EB-2009-0055 Open Date: Mar 30, 2009

Detailed Time Section (Matter)

Date	Time Description	Tkpr	Status	Base Hours	Rate	Amount	Billed Amt	Invoice	Time ID
Mar 30, 2009	Review prefiled materials and note to V. Young with questions/comments	IAM1	B	1.20	450.00	540.00	540.00	20007991	3899707
May 21, 2009	Review Procedural Order and diarize dates	IAM1	B	0.10	450.00	45.00	45.00	20008913	3949147
Jun 12, 2009	Review BOMA argument; review materials	IAM1	B	1.00	450.00	450.00	450.00	20008913	3973318
Jun 15, 2009	Complete review of record and note to M. Newton to report and obtain instructions	IAM1	B	3.20	450.00	1,440.00	1,440.00	20008913	3975521
Jun 16, 2009	Review submissions of other parties received; draft IGUA submissions as instructed	IAM1	B	0.90	450.00	405.00	405.00	20008913	3975543
Jun 16, 2009	Filing comments	NP	B	0.50	100.00	50.00	50.00	20008913	3973655
Jul 09, 2009	Review EGD's reply submissions	IAM1	P	0.30	450.00	135.00	0.00	0	3997993
Aug 11, 2009	Review OEB decision	IAM1	P	0.40	450.00	180.00	0.00	0	4023948
Sep 08, 2009	Prepare and file cost statements	NP	W	0.50	100.00	50.00	0.00	0	4047874
Matter Time Total for 263804				8.10		3,295.00	2,930.00		

Timekeeper Summary Section (Matter)

Timekeeper		Worked Hours	Base Amount	Std Amount	ToBill Amount	Billed Hours	Billed Amount	Write Up/Dn
IAM1	Mondrow, I.A.	7.10	3,195.00	3,514.50	3,195.00	6.40	2,880.00	(315.00)
NP	Pellegrini, N.	1.00	100.00	100.00	100.00	0.50	50.00	0.00
Timekeeper Totals		8.10	3,295.00	3,614.50	3,295.00	6.90	2,930.00	(315.00)

APPENDIX "B"

FORM 2

SUMMARY OF DISBURSEMENTS

EB-2009-0055 — **Board File Number**

Industrial Gas Users Association ("IGUA") — **Party Name**
Industrial Gas Users Association

Macleod Dixon LLP
Party or Group that made the Disbursement

	Net Cost	GST
Photocopies		
Printing		
Fax		
Courier	$12.93	$0.65
Telephone		
Postage		
Transcripts		
Travel: Air		
Travel: Car		
Travel: Rail		
Travel: Other ( )		
Taxi or Airport Limo		
Accommodation		
Meals		
Other ( )		
Sub-totals	$12.93	$0.65

Grand Total $13.58

Notes
1. All claims for disbursements must include receipts where applicable
2. All claims must be in Canadian dollars. If applicable state exchange rate __________
and country of initial currency ____________

Macleod Dixon LLP

Disbursement Activity Report

From Beginning of Time to Sep 08, 2009

Report: _0506
Req'd By: pellegn
Currency: CDN

Client:	40455	Industrial Gas Users Association (IGUA)	Bill Tkpr: IAM1	Mondrow, I.A.	Fee Basis:	Standard Rate
Matter:	263804	Clearance Review Application - EGD EB-20	Resp Tkpr: IAM1	Mondrow, I.A.	Billing Frequency:	Monthly
		Clearance Review Application - EGD EB-2009-0055			Open Date:	Mar 30, 2009

Detailed Disbursements Section (Matter)

Date	Disb Code	Tkpr	Disbursement Description	Status	Amount	Billed Amt	Invoice	Disb ID
Jun 19, 2009	MSCT		VENDOR: Federal Express Canada Ltd; INVOICE#: 5-618-47215; DATE: 6/19/2009	B	12.93	12.93	20008913	4747624
Matter Disbursements Total for 263804					12.93	12.93		

Disbursement Code Summary Section (Matter)

Code	Description	Amount	Anticipated	Billed	Written Off	Balance
MSCT	Miscellaneous taxable disbursements	12.93	0.00	12.93	0.00	0.00
Disbursement Code Summary Total		12.93	0.00	12.93	0.00	0.00

Matter: 263804 Clearance Review Application - EGD EB-20 Disb 12.93