

December 20, 2013

**VIA RESS AND COURIER**

Ms. Kirsten Walli  
**ONTARIO ENERGY BOARD**  
P.O. Box 2319, 27<sup>th</sup> Floor  
2300 Yonge Street  
Toronto, Ontario  
M4P 1E4

**Ian A. Mondrow**  
Direct: 416-369-4670  
ian.mondrow@gowlings.com

Assistant: Cathy Galler  
Direct: 416-369-4570  
cathy.galler@gowlings.com

File No. T986727

Dear Ms. Walli:

**Re: EB-2013-0413 – Union Gas Limited – January 1, 2014 QRAM  
Industrial Gas Users Association (“IGUA”) Statement of Costs**

Further to the Board's Decision and Order dated December 19, 2013 for the captioned proceeding, enclosed, on behalf of IGUA, please find a Statement of Costs.

Please note that receipts cannot be provided for scanning. Our firm's system is such that the file matter number is entered or provided at the time of the request. The associated charge is then posted directly in our accounting system. This charge is documented in our Unbilled Disbursement Detail Report, the relevant extract of which is included in the enclosed supporting material.

Please also note that on the Statement of Disbursements for Ian Mondrow, we have included an amount of \$8.03 for a courier delivery to the Board for filing this Statement of Costs. As we have not been invoiced for this charge as of yet, we enclose the waybill for this delivery. This disbursement charge is included in the totals attested to in the Affidavit and Summary of Fees and Disbursements.

Yours truly,



Ian A. Mondrow

IAM:cag

Encl.

cc: Dr. Shahrzad Rahbar (IGUA)  
Darlene Prokop/Ghislaine Carrière (IGUA)  
Chris Ripley (Union Gas Limited)  
Crawford Smith (Torys LLP)  
Lawrie Gluck (OEB)  
Valerie Young (Aegent)

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**Ontario Energy Board**  
**COST CLAIM FOR HEARINGS**



**Affidavit and Summary of Fees and Disbursements**

This form should be used by a party to a hearing before the Board to identify the fees and disbursements that form the party's cost claim. Paper and electronic copies of this form and itemized receipts must be filed with the Board and served on one or more other parties as directed by the Board in the applicable Board order. Please ensure all required fields are filled in and the Affidavit portion is signed and sworn or affirmed.

**Instructions**

- Required data input is indicated by yellow-shaded fields. Formulas are present in the document to assist with the calculation of the cost claim.
- All claims must be in Canadian dollars. If applicable, state exchange rate and country of initial currency.  
Rate: \_\_\_\_\_ Country: \_\_\_\_\_
- A separate "Detail of Fees and Disbursements Being Claimed" (comprising a "Statement of Fees Being Claimed" and a "Statement of Disbursements Being Claimed") is required for each consultant or lawyer/articling student/paralegal. However, only one "Summary of Fees and Disbursements" covering the whole of the party's cost claim should be provided.
- The cost claim must be supported by a completed Affidavit signed by a representative of the party.
- A CV for each consultant must be attached unless, for a given consultant, a CV has been provided to the Board in another process within the last 24 months.
- Except as provided in section 7.03 of the Practice Direction on Cost Awards, itemized receipts must be provided.

<b>File # EB-</b> <u>2013-0413</u>	<b>Process:</b> <u>Union January 1, 2014 QRAM</u>
<b>Party:</b> <u>Industrial Gas Users Association</u>	<b>Affiant's Name:</b> <u>Ian Mondrow (Gowlings)</u>
<b>HST Number:</b> <u>86950 3323 RT0001</u>	<b>HST Rate Ontario:</b> <u>13.00%</u>
Full Registrant <input checked="" type="checkbox"/>	Qualifying Non-Profit <input type="checkbox"/>
Unregistered <input type="checkbox"/>	Tax Exempt <input type="checkbox"/>
Other <input type="checkbox"/>	

**Affidavit**

I, Ian Mondrow, of the City/Town of Thornhill  
in the Province/State of Ontario, swear or affirm that:

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 all of the documentation in support of this cost claim, including the attached "Summary of Fees and Disbursements Being Claimed", "Statement(s) of Fees Being Claimed" and "Statement(s) of Disbursements Being Claimed".
3. The attached "Summary of Fees and Disbursements Being Claimed", "Statement(s) of Fees Being Claimed" and "Statement(s) of Disbursements Being Claimed" include only costs incurred and time spent directly for the purposes of the Party's participation in the Ontario Energy Board process referred to above.
4. This cost claim does not include any costs for work done, or time spent, by a person that is an employee or officer of the Party as described in sections 6.05 and 6.09 of the Board's Practice Direction on Cost Awards.

  
**Signature of Affiant**

**Sworn or affirmed before me** at the City/Town of Toronto,  
in the Province/State of Ontario, on 20 Dec 2013.  
(date)

  
**Commissioner for taking Affidavits**

**Ontario Energy Board**  
**COST CLAIM FOR HEARINGS**



**Affidavit and Summary of Fees and Disbursements**

File # EB- 2013-0413

Process: Union January 1, 2014 QRAM

Party: Industrial Gas Users Association

**Summary of Fees and Disbursements Being Claimed**

Legal/Consultant Fees (Ian Mondrow)	\$231.00
Disbursements	\$16.06
HST	\$32.12
<b>Total</b>	<b>\$279.18</b>

Legal/Consultant Fees (Cathy Galler)	\$10.00
Disbursements	\$.50
HST	\$1.37
<b>Total</b>	<b>\$11.87</b>

Legal/Consultant Fees (Valerie Young)	\$230.00
HST	\$29.90
<b>Total</b>	<b>\$259.90</b>

<b>Total Cost Claim</b>	<b>\$550.95</b>
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# Ontario Energy Board

## COST CLAIM FOR HEARINGS



### Detail of Fees and Disbursements Being Claimed

File # EB- <b>2013-0413</b>		Process: <b>Union January 1, 2014 QRAM</b>	
Party: <b>Industrial Gas Users Association</b>		Name: <b>Ian Mondrow (Gowlings)</b>	
		Completed Years Practising/Years of relevant experience <hr style="width: 100%;"/> <div style="text-align: center;">22</div> <hr style="width: 100%;"/>	
Counsel/Articling Student/Paralegal:	<input checked="" type="checkbox"/>		
Consultant:	<input type="checkbox"/>		
CV attached:	<input type="checkbox"/>	CV not required:	<input checked="" type="checkbox"/>

#### Statement of Fees Being Claimed

	Hours	Hourly rate	Subtotal	HST	Total
Preparation	0.70	\$330.00	\$231.00	\$30.03	\$261.03
Attendance - Technical Conference			\$0.00	\$0.00	\$0.00
Attendance - Settlement Conference			\$0.00	\$0.00	\$0.00
Attendance - Oral Hearing			\$0.00	\$0.00	\$0.00
Argument			\$0.00	\$0.00	\$0.00
Case Management		\$170.00	\$0.00	\$0.00	\$0.00
<b>TOTAL LEGAL/CONSULTANT FEES</b>					
			\$231.00	\$30.03	\$261.03

#### Statement of Disbursements Being Claimed

	Net Cost	HST	Total
Photocopies		\$0.00	\$0.00
Printing		\$0.00	\$0.00
Fax		\$0.00	\$0.00
Courier	\$16.06	\$2.09	\$18.15
Telephone		\$0.00	\$0.00
Postage		\$0.00	\$0.00
Transcripts		\$0.00	\$0.00
Travel: Air		\$0.00	\$0.00
Travel: Car		\$0.00	\$0.00
Travel: Rail		\$0.00	\$0.00
Travel (Other):		\$0.00	\$0.00
Parking		included	\$0.00
Taxi or Airport Limo		\$0.00	\$0.00
Accommodation		\$0.00	\$0.00
Meals		\$0.00	\$0.00
Other:		\$0.00	\$0.00
<b>TOTAL DISBURSEMENTS:</b>			
	\$16.06	\$2.09	\$18.15

# Ontario Energy Board

## COST CLAIM FOR HEARINGS



### Detail of Fees and Disbursements Being Claimed

<b>File # EB-</b> <u>2013-0413</u>	<b>Process:</b> <u>Union January 1, 2014 QRAM</u>
<b>Party:</b> <u>Industrial Gas Users Association</u>	<b>Name:</b> <u>Cathy Galler (Gowlings)</u>
<b>Completed Years Practising/Years of relevant experience</b> <div style="border-bottom: 1px solid black; width: 100px; margin: 0 auto; text-align: center;">3</div>	
<b>Counsel/Articling Student/Paralegal:</b> <input checked="" type="checkbox"/>	
<b>Consultant:</b> <input type="checkbox"/>	
<b>CV attached:</b> <input type="checkbox"/>	<b>CV not required:</b> <input checked="" type="checkbox"/>

#### Statement of Fees Being Claimed

	Hours	Hourly rate	Subtotal	HST	Total
Preparation	0.10	\$100.00	\$10.00	\$1.30	\$11.30
Attendance - Technical Conference			\$0.00	\$0.00	\$0.00
Attendance - Settlement Conference			\$0.00	\$0.00	\$0.00
Attendance - Oral Hearing			\$0.00	\$0.00	\$0.00
Argument			\$0.00	\$0.00	\$0.00
Case Management		\$170.00	\$0.00	\$0.00	\$0.00
<b>TOTAL LEGAL/CONSULTANT FEES</b>					
			\$10.00	\$1.30	\$11.30

#### Statement of Disbursements Being Claimed

	Net Cost	HST	Total
Photocopies		\$0.00	\$0.00
Printing		\$0.00	\$0.00
Fax		\$0.00	\$0.00
Courier		\$0.00	\$0.00
Telephone		\$0.00	\$0.00
Postage		\$0.00	\$0.00
Transcripts		\$0.00	\$0.00
Travel: Air		\$0.00	\$0.00
Travel: Car		\$0.00	\$0.00
Travel: Rail		\$0.00	\$0.00
Travel (Other):		\$0.00	\$0.00
Parking		included	\$0.00
Taxi or Airport Limo		\$0.00	\$0.00
Accommodation		\$0.00	\$0.00
Meals		\$0.00	\$0.00
Other: Scanning	\$0.50	\$0.07	\$0.57
<b>TOTAL DISBURSEMENTS:</b>			
	\$0.50	\$0.07	\$0.57





Friday, December 20, 2013 1:52:41 PM

## REx Online

## WIP Fees Detail

As of Thursday, December 19, 2013 11:40:00 PM

**Client Code** 190123  
**Client Name** Industrial Gas Users Association  
**Nature of Client Business** Oil & Gas

**Matter Code** T986727  
**Matter Name** Union QRAM  
**Practice Area of Work** Corporate Commercial (BL01)  
**Status** Open Open and Active  
**Open Date** Dec 13, 2010  
**Close Date**  
**Billing Professional** Mondrow, Ian (1760)  
**Nature of Work**  
**Tax Jurisdiction** Ontario HST (ONT)

**\*\* This is a Screened Matter \*\***

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**WIP Fees Detail** All Timekeepers

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	Date	Timekeeper	Remarks	Hours
P	Dec 9, 2013	Mondrow, Ian 1760	Review January 2014 QRAM application and V. Young report; note to V. Young relating to quantum of deferral account balances; review and finalize submission.	0.7
P	Dec 10, 2013	Galler, Cathy 8440	Drafting and filing letter of comment with respect to January 1, 2014 QRAM application.	0.1
	<b>Total</b>			<b>0.8</b>



Friday, December 20, 2013 2:29:44 PM

## REx Online

## Unbilled Disbursements Detail

As of Thursday, December 19, 2013 11:40:00 PM

**Client Code** 190123  
**Client Name** Industrial Gas Users Association  
**Nature of Client Business** Oil & Gas

**Matter Code** T986727  
**Matter Name** Union QRAM  
**Practice Area of Work** Corporate Commercial (BL01)  
**Status** Open Open and Active  
**Open Date** Dec 13, 2010  
**Close Date**  
**Billing Professional** Mondrow, Ian (1760)  
**Nature of Work**  
**Tax Jurisdiction** Ontario HST (ONT)

**\*\* This is a Screened Matter \*\***

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**Unbilled Disbursements Detail** All Costs

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Date	Timekeeper	Remarks	Amount
Dec 10, 2013	Scanning Service	Scans=2 Time:1134 EquipmentID:2.16.147	\$0.50
Dec 10, 2013	Courier	BLIZZARD 1 Piece(s) 100 King St West --> 2300 Yonge St	\$8.03
<b>Total</b>			<b>\$8.53</b>

# GOWLING, LAFLEUR & HENDERSON

## Blizzard Courier Orders

Date Range: 2013.12.08 to 2013.12.14 inclusive

Created: 20131217 12:43:29 ver: 2.9.27

#	Waybill	Srv Type	Order Time	Pickup Address	DropOff Address	Reff	Received By	\$	Agent
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27	628-1738	2	1210 13:09	100 King St West	2300 Yonge St	1760 - I. Mondrow - T986727	nicole 1210 14:31	8.03	L
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## Blizzard Courier Order # 6286637

Reference	1760 - T986727 - I.MONDROW
ServiceType	2
Waybill	6286637
Order Time	20131220 15:56:56
PickUp Company	GOWLING,LAFLEUR & HENDERSON
PickUp Building	First Canadian Place
PickUp Address	100 King St West
PickUp Suite	13flr 369-7316
PickUp City	Toronto
PickUp Attention	
PickUp Instructions	
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DropOff Company	ONTARIO ENERGY BOARD
DropOff Building	
DropOff Address	2300 Yonge St
DropOff Suite	2700
DropOff City	Toronto
DropOff Attention	KIRSTEN WALLI
DropOff Instructions	
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	1 piece(s)
Tariff	8.03
Received By:	
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# Ontario Energy Board

## COST CLAIM FOR HEARINGS



### Detail of Fees and Disbursements Being Claimed

<b>File # EB-</b> <u>2013-0413</u>	<b>Process:</b> <u>Union January 1, 2014 QRAM</u>
<b>Party:</b> <u>Industrial Gas Users Association</u>	<b>Name:</b> <u>Valerie Young (Aegent Energy Advisors Inc.)</u>
<b>Completed Years Practising/Years of relevant experience</b>	
<b>Counsel/Articling Student/Paralegal:</b> <input type="checkbox"/>	<b>33</b>
<b>Consultant:</b> <input checked="" type="checkbox"/>	
<b>CV attached:</b> <input checked="" type="checkbox"/>	<b>CV not required:</b> <input type="checkbox"/>

#### Statement of Fees Being Claimed

	Hours	Hourly rate	Subtotal	HST	Total
Preparation	1.00	\$230.00	\$230.00	\$29.90	\$259.90
Attendance - Technical Conference			\$0.00	\$0.00	\$0.00
Attendance - Settlement Conference			\$0.00	\$0.00	\$0.00
Attendance - Oral Hearing			\$0.00	\$0.00	\$0.00
Argument			\$0.00	\$0.00	\$0.00
Case Management		\$170.00	\$0.00	\$0.00	\$0.00
<b>TOTAL LEGAL/CONSULTANT FEES</b>					
			\$230.00	\$29.90	\$259.90

#### Statement of Disbursements Being Claimed

	Net Cost	HST	Total
Photocopies		\$0.00	\$0.00
Printing		\$0.00	\$0.00
Fax		\$0.00	\$0.00
Courier		\$0.00	\$0.00
Telephone		\$0.00	\$0.00
Postage		\$0.00	\$0.00
Transcripts		\$0.00	\$0.00
Travel: Air		\$0.00	\$0.00
Travel: Car		\$0.00	\$0.00
Travel: Rail		\$0.00	\$0.00
Travel (Other):		\$0.00	\$0.00
Parking		included	\$0.00
Taxi or Airport Limo		\$0.00	\$0.00
Accommodation		\$0.00	\$0.00
Meals		\$0.00	\$0.00
Other:		\$0.00	\$0.00
<b>TOTAL DISBURSEMENTS:</b>			
	\$0.00	\$0.00	\$0.00

EB-2013-0413

Union Gas – January 1, 2014 Quarterly Rate Adjustment

Review of QRAM Filing for the Industrial Gas Users Association

STATEMENT OF HOURS: Valerie Young, Aegent Energy Advisors Inc.

P

Date	Description	Hours
Dec 9-13	Review of Union's January 1, 2014 QRAM filing	1.0
Total		1.0



**VALERIE J. M. YOUNG**  
**Director, Research and Analysis**

**SUMMARY**

With more than 25 years of experience in the natural gas industry, Val has an extensive background in pipeline and utility regulation, as well as involvement in strategic planning and market analysis, with The Consumers' Gas Company Limited and TransCanada PipeLines Limited. In addition to having a thorough understanding of the regulatory process, Val has been directly involved in the research of current and emerging issues facing regulated companies and their stakeholders.

Val holds Bachelor of Science and Bachelor of Education degrees, both in Mathematics.

**PROFESSIONAL EXPERIENCE**

<b>2001 - Present</b>	<b>Aegent Energy Advisors Inc.</b> Director, Research and Analysis
<b>2000 - 2001</b>	<b>A.E. Sharp Limited</b> Senior Advisor, Market and Regulatory Analysis
<b>1991 - 2000</b>	<b>The Consumers' Gas Company Limited</b> Manager, Regulatory Policy Manager, Strategic Planning Manager, Regulatory Studies & Research
<b>1990 - 1991</b>	<b>Western Gas Marketing Limited (Toronto)</b> Supervisor, Sales Support
<b>1980 - 1990</b>	<b>TransCanada PipeLines Limited (Toronto)</b> Assistant Manager, Regulatory Monitoring Supervisor, Regulatory Research Assistant Supervisor, Toll Design Rates Analyst