

April 16, 2014

VIA RESS AND COURIER

Ms. Kirsten Walli
ONTARIO ENERGY BOARD
P.O. Box 2319, 27th 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. T986728

Dear Ms. Walli:

Re: EB-2014-0043 – Enbridge Gas Distribution Inc. (EGD) Application for Final Approval of Rider C Commodity Unit Rates/Disposition of Amounts from Purchased Gas Variance Account.

Industrial Gas Users Association (IGUA) Statement of Costs.

Further to the Board's Decision and Order dated April 10, 2014 for the captioned proceeding, enclosed, on behalf of IGUA, please find a Statement of Costs.

Please 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)
Andrew Mandyam (EGD)
Tania Persad (EGD)
Daniel Kim (OEB)
Maureen Helt (OEB)

TOR_LAW\ 8409817\1

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.**

File # EB- <u>2014-0043</u>	Process: <u>EGD Application re Commodity Unit Rates</u>
Party: <u>Industrial Gas Users Association</u>	Affiant's Name: <u>Ian Mondrow (Gowlings)</u>
HST Number: <u>86950 3323 RT0001</u>	HST Rate Ontario: <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"/>	

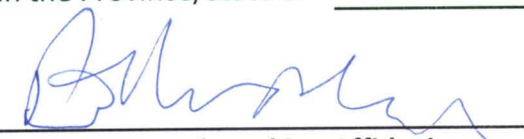
Affidavit

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 15 April 2014,
(date)


Commissioner for taking Affidavits

Ontario Energy Board
COST CLAIM FOR HEARINGS
Affidavit and Summary of Fees and Disbursements



File # EB- 2014-0043

Process: EGD Application re Commodity Unit Rates

Party: Industrial Gas Users Association

Summary of Fees and Disbursements Being Claimed

Legal/Consultant Fees (Ian Mondrow)	\$1,056.00
Disbursements	\$16.06
HST	\$139.37
Total	\$1,211.43
Legal/Consultant Fees (Andrew Zed)	\$160.00
HST	\$20.80
Total	\$180.80
Legal/Consultant Fees (Cathy Galler)	\$20.00
Disbursements	\$1.00
HST	\$2.73
Total	\$23.73
Total Cost Claim	\$1,415.96

Ontario Energy Board

COST CLAIM FOR HEARINGS



Detail of Fees and Disbursements Being Claimed

File # EB- <u>2014-0043</u>	Process: <u>EGD Application re Commodity Unit Rates</u>
Party: <u>Industrial Gas Users Association</u>	Name: <u>Ian Mondrow (Gowlings)</u>
Completed Years Practising/Years of relevant experience	
Counsel/Articling Student/Paralegal: <input checked="" type="checkbox"/>	23
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	3.20	\$330.00	\$1,056.00	\$137.28	\$1,193.28
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
TOTAL LEGAL/CONSULTANT FEES					
			\$1,056.00	\$137.28	\$1,193.28

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
TOTAL DISBURSEMENTS:			
	\$16.06	\$2.09	\$18.15

Ontario Energy Board

COST CLAIM FOR HEARINGS



Detail of Fees and Disbursements Being Claimed

File # EB- <u>2014-0043</u>	Process: <u>EGD Application re Commodity Unit Rates</u>
Party: <u>Industrial Gas Users Association</u>	Name: <u>Andrew Zed (Articling Student-Gowlings)</u>
Completed Years Practising/Years of relevant experience _____ _____ _____	
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	1.60	\$100.00	\$160.00	\$20.80	\$180.80
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
TOTAL LEGAL/CONSULTANT FEES					
			\$160.00	\$20.80	\$180.80

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
TOTAL DISBURSEMENTS:			
	\$0.00	\$0.00	\$0.00

Ontario Energy Board

COST CLAIM FOR HEARINGS



Detail of Fees and Disbursements Being Claimed

File # EB- <u>2014-0043</u>	Process: <u>EGD Application re Commodity Unit Rates</u>
Party: <u>Industrial Gas Users Association</u>	Name: <u>Cathy Galler (Paralegal-Gowlings)</u>
Completed Years Practising/Years of relevant experience _____ _____ _____	
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	0.20	\$100.00	\$20.00	\$2.60	\$22.60
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
TOTAL LEGAL/CONSULTANT FEES					
			\$20.00	\$2.60	\$22.60

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	\$1.00	\$0.13	\$1.13
TOTAL DISBURSEMENTS:			
	\$1.00	\$0.13	\$1.13

Industrial Gas Users Association
Our Matter: T986728
EGD QRAM (IGUA14-ON-EGD-5)

PROFESSIONAL SERVICES

Date	Hours	Timekeeper		Description
04/03/2014	1.10	Ian Mondrow	P	Re EGD Application for Final Approval of Commodity Unit Rates (EB-2014-0043): Review reference materials on retroactive rate-making and complete draft submission relating to finalizing Rider C; note to S. Rahbar with draft submission for review;
04/03/2014	1.60	Andrew Zed	P	Re EGD Application for Final Approval of Commodity Unit Rates (EB-2014-0043): Research retroactive ratemaking for I. Mondrow;
05/03/2014	0.90	Ian Mondrow	P	Re EGD Application for Final Approval of Commodity Unit Rates (EB-2014-0043): Discussion with R. Rahbar relating to draft over-collection refund submission to confirm instructions; review and revise draft submission and send revised draft for client review; review OEB decision relating to retroactivity;
06/03/2014	0.20	Cathy Galler	P	Re EGD Application for Final Approval of Commodity Unit Rates (EB-2014-0043): Formatting and filing submission;
06/03/2014	1.10	Ian Mondrow	P	Re EGD Application for Final Approval of Commodity Unit Rates (EB-2014-0043): Review and revision of Rider C credit submission on retroactive ratemaking in light of further OEB "jurisprudence" on the issue; review Staff submissions relating to retroactivity;

Total Fees for Professional Services

SUMMARY OF FEES

TK#	TK Name	Hours
8440	Galler, Cathy	0.20
1760	Mondrow, Ian	3.10
4694	Zed, Andrew	1.60
Totals		4.90

DISBURSEMENTS

Taxable Costs

06/03/2014	Scanning Service Scans=4 Time:1524 EquipmentID:2.16.147	\$1.00
06/03/2014	Courier	\$8.03

Terms: due upon receipt
Interest at the rate of 1.3% per annum will be charged on all amounts not paid within one month from the date of this invoice

Errors and omissions excluded

April 14, 2014
INVOICE: 17947867

BLIZZARD 1 Piece(s) 100 King St West --> 2300 Yonge St

Total Taxable Disbursements

\$9.03

Terms: due upon receipt

Interest at the rate of 1.3% per annum will be charged on all amounts not paid within one month from the date of this invoice

Errors and omissions excluded

SCANNING DISBURSEMENT DETAIL

<u>Cost ID</u>	<u>Authorized By</u>	<u>Date</u>	<u>Cost Type</u>	<u>Tax Flag</u>	<u>Cost Description</u>	<u>Amount</u>	<u>Sum on Bill</u>	<u>Print on Bill</u>	<u>Phase/ Task</u>
39528467	1760	06/03/14	1005	Y	Taxable: Scanning Service Scans=4 Time:1524 EquipmentID:2.16.147 Originator: GALLERC	\$1.00	Y	Y	

GOWLING, LAFLEUR & HENDERSON

Blizzard Courier Orders

Date Range: 2014.03.01 to 2014.03.08 inclusive

Created: 20140312 15:42:54 ver: 2.9.27

#	Waybill	Srv Type	Order Time	Pickup Address	DropOff Address	Reff	Received By	\$	Agent
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64	630- 5479	2 (nd)	0306 17:21	100 King St West	2300 Yonge St	1760 - i mondrow - t986728	nicole/nicole 0307 09:43	8.03	J
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EB-2014-0043 – EGD Application for Final Approval
of Rider C Commodity Unit Rates
Re Gowlings' Unbilled Fees Detail
dated April 13, 2014

WIP Fees Detail



As of Sunday, April 13, 2014 11:31:00 PM

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

Matter Code T986728
Matter Name EGD QRAM (IGUA14-ON-EGD-5)
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 ****

WIP Fees Detail

All Timekeepers



Date ~	Timekeeper	Remarks	Hours
Apr 10, 2014	Mondrow, Ian 1760	P Re EGD Application for Final Approval of Commodity Unit Rates (EB-2014-0043): Review OEB decision on Rider C refund (retroactive ratemaking);	0.1

Waybill 7166448

RcvTime 2014-04-16 15:12

PUcompany GOWLING,LAFLEUR & HENDERSON

PUbuilding 416 369-7316

PUaddress 100 King St West

PUpostalcode M5X 1G5

PUcity Toronto

PUsuite 13th floor

PUcontact

Return

DOcompany ONTARIO ENERGY BOARD

DObuilding

DOaddress 2300 Yonge St

DOpostalcode M4P 1E4

DOcity Toronto

DOsuite 2700

DOcontact KIRSTEN WALLI

Signature Required Y

ST 2

NextDay Y

Pieces 1

Weight 0

Van Required N

Instructions

REF1_1 t986728

REF2_1 i.mondrow

REF3_1 1760

Signature

SignatureTime

BASIC TARIFF 8.03

RETURN CHARGE 0.00

VAN CHARGE 0.00

WEIGHT CHARGE 0.00

EXTRA CHARGE 0.00

FUEL SURCHARGE ?

HST CHARGE ?

TOTAL WITH HST \$?