

May 9, 2014

**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. 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 – Corrected.**

With apologies to the Board, we enclose, on behalf of IGUA, a corrected Statement of Costs. An invoice was inadvertently omitted from the cost claim filed on behalf of IGUA on April 16, 2014. The enclosed Statement of Costs includes that invoice - Gowlings' invoice number 17928028 dated March 12, 2014 - and should replace the previously filed 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/Lana Parris (IGUA)  
Andrew Mandyam (EGD)  
Tania Persad (EGD)  
Daniel Kim (OEB)  
Maureen Helt (OEB)

TOR\_LAW\ 8428708\2

**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>2014-0043</u>	<b>Process:</b> <u>EGD Application re Commodity Unit Rates</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 May 9, 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)	\$1,518.00
Disbursements	\$16.06
HST	\$199.43
<b>Total</b>	<b>\$1,733.49</b>
Legal/Consultant Fees (Andrew Zed)	\$160.00
HST	\$20.80
<b>Total</b>	<b>\$180.80</b>
Legal/Consultant Fees (Cathy Galler)	\$20.00
Disbursements	\$1.00
HST	\$2.73
<b>Total</b>	<b>\$23.73</b>
<b>Total Cost Claim</b>	<b>\$1,938.02</b>



**Ontario Energy Board  
COST CLAIM FOR HEARINGS**



**Detail of Fees and Disbursements Being Claimed**

<b>File #</b> EB- <u>2014-0043</u>	<b>Process:</b> <u>EGD Application re Commodity Unit Rates</u>
<b>Party:</b> <u>Industrial Gas Users Association</u>	<b>Name:</b> <u>Ian Mondrow (Gowlings)</u>
<b>Counsel/Articling Student/Paralegal:</b> <input checked="" type="checkbox"/>	Completed Years Practising/Years of relevant experience <hr/> 23 <hr/>
<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	4.60	\$330.00	\$1,518.00	\$197.34	\$1,715.34
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>			\$1,518.00	\$197.34	\$1,715.34

**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>2014-0043</u>	<b>Process:</b> <u>EGD Application re Commodity Unit Rates</u>
<b>Party:</b> <u>Industrial Gas Users Association</u>	<b>Name:</b> <u>Andrew Zed (Articling Student-Gowlings)</u>
<b>Counsel/Articling Student/Paralegal:</b> <input checked="" type="checkbox"/> <b>Consultant:</b> <input type="checkbox"/>  <b>CV attached:</b> <input type="checkbox"/>	<b>Completed Years Practising/Years of relevant experience</b> <hr/> <hr/> <b>CV not required:</b> <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
<b>TOTAL LEGAL/CONSULTANT FEES</b>			<b>\$160.00</b>	<b>\$20.80</b>	<b>\$180.80</b>

**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>		<b>\$0.00</b>	<b>\$0.00</b>



**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>
Counsel/Articling Student/Paralegal: <input checked="" type="checkbox"/> Consultant: <input type="checkbox"/>  CV attached: <input type="checkbox"/>	Completed Years Practising/Years of relevant experience _____ _____ _____  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
<b>TOTAL LEGAL/CONSULTANT FEES</b>			<b>\$20.00</b>	<b>\$2.60</b>	<b>\$22.60</b>

**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
<b>TOTAL DISBURSEMENTS:</b>	<b>\$1.00</b>	<b>\$0.13</b>	<b>\$1.13</b>

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

**PROFESSIONAL SERVICES**

<b>Date</b>	<b>Hours</b>	<b>Timekeeper</b>		<b>Description</b>
18/02/2014	0.40	Ian Mondrow	P	Re EGD Application for Final Approval of Commodity Unit Rates (EB-2014-0043): Review EGD application to address "retroactivity" of January 1, 2014 gas cost adjustment rider; note to IGUA with summary of application and its history, proposed position, and request for instructions;
28/02/2014	1.00	Ian Mondrow	P	Re EGD Application for Final Approval of Commodity Unit Rates (EB-2014-0043): Review Procedural Order No. 1 (Rider C (PGVA) clearance application); review record; draft IGUA comments;

**Total Fees for Professional Services**

**SUMMARY OF FEES**

<b>TK#</b>	<b>TK Name</b>	<b>Hours</b>
1760	Mondrow, Ian	1.40
<b>Totals</b>		<b>1.40</b>

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

**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
<b>Totals</b>		<b>4.90</b>

**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  ▼

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

5/9/2014

7173972<br/>Next Day

Waybill 7173972  
RcvTime 2014-05-09 15:14  
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 \$ ?