

October 22, 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. T1001485

Dear Ms. Walli:

Re: EB-2014-0154: Union Gas Limited (Union) Reduction of Certain Charges Applied to Direct Purchase Customers.

Industrial Gas Users Association (“IGUA”) Statement of Costs.

Further to the Board’s Decision and Order dated October 9, 2014 for the captioned proceeding, enclosed, on behalf of IGUA, please find a Statement of Costs.

In completing the Board’s new *Detail of Fees and Disbursements* form, and given no categories included on that form to capture many types of activities which are common to various Board proceedings, we have allocated all of our time to “Argument”. This allocation belies the fact that considerable time is spent “up front” on an application, and in such activities as; i) reviewing the initial filing; ii) considering the implications of the application on the client; iii) briefing the client and communicating with the client to obtain feedback on concerns and instructions on engagement in the proceeding and on positions to be pursued; iv) filing for intervention; v) review of procedural orders/interim Board decisions and updates to the client; vi) review of interrogatories filed by other parties and of responses to those interrogatories; vii) further briefings to/discussions with/instructions from the client as the matter progresses and the issues develop. All of this activity commonly occurs prior to completion of the evidentiary record and commencement of the argument phase of the process.

In the instant application, there was the addition of a motion brought by one of the intervenors, in connection with which there were materials filed (and thus reviewed), including evidence and interrogatory responses, and reporting to, and obtaining instructions from, the client.

In the result, the Board may wish to revisit its’ new form, and consider additional categories of activity if it desires more granular allocations in support of cost claims of time spent. As indicated above, in the interim, and in the particular circumstances of this cost claim, we have allocated all of time spent on the foregoing activities, in addition to the time actually spent on the argument phase of our work, to “Argument”.

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: C. Ripley (Union)
R. Birmingham (Union)
C. Smith (Torys)
S. Rahbar/D. Prokop/G. Carrière (IGUA)
L. Gluck (OEB Staff)
J. Lea (OEB Staff)

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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 (yellow-shaded) 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 embedded in the form to assist with calculations.
- 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 lawyer, analyst/consultant and 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/analyst must be attached unless provided to the Board as prescribed on the Cost Award Tariff.

Except as provided in section 7.03 of the Practice Direction on Cost Awards, itemized receipts must be provided.

File # EB- 2014-0154 Process: Union Penalty Charge Reduction
Party: Industrial Gas Users Association Affiant's Name: Ian Mondrow (Gowlings)
HST Number: 86950 3323 RT0001 HST Rate Ontario: 13.00%
Full Registrant Qualifying Non-Profit
Unregistered Tax Exempt
Other

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.

Ian Mondrow
Signature of Affiant

Sworn or affirmed before me at the City/Town of Toronto,
in the Province/State of Ontario, on 22 October 2014,
(date)

[Signature]
Commissioner for taking Affidavits

Ontario Energy Board
COST CLAIM FOR HEARINGS



Affidavit and Summary of Fees and Disbursements

File # EB- 2014-0154 Process: Union Penalty Charge Reduction

Party: Industrial Gas Users Association

Summary of Fees and Disbursements Being Claimed

Legal/consultant/other fees	\$	7,942.00
Disbursements	\$	71.41
HST	\$	1,041.75
Total Cost Claim	\$	9,055.16

Payment Information

Make cheque payable to: Industrial Gas Users Association

Send payment to this address: c/o Ian Mondrow

Gowling Lafleur Henderson LLP

Suite 1600, 1 First Canadian Place

100 King Street West, Toronto, ON, M5X 1G5

Ontario Energy Board COST CLAIM FOR HEARINGS



Detail of Fees and Disbursements Being Claimed

File # EB- <u>2014-0154</u>	Process: <u>Union Penalty Charge Reduction</u>
Party: <u>Industrial Gas Users Association</u>	Service Provider Name: <u>Ian Mondrow (Gowlings)</u>
SERVICE PROVIDER TYPE (check one)	Year Called to Bar
Legal Counsel <input checked="" type="checkbox"/>	<input type="text" value="1991"/>
Articling Student/Paralegal <input type="checkbox"/>	Completed Years Practising/Years of Relevant Experience
Consultant <input type="checkbox"/>	<input type="text" value="23"/>
Analyst <input type="checkbox"/>	Hourly Rate: <input type="text" value="\$330"/>
For Consultant/Analyst: <input type="checkbox"/> CV attached	HST Rate Charged (enter %): <input type="text" value="13.0%"/>
<input type="checkbox"/> CV provided within previous 24 months	

Statement of Fees Being Claimed					
	Hours	Hourly Rate	Subtotal	HST	Total
Pre-hearing Conference					
Preparation		\$ 330.00	\$ -	\$ -	\$ -
Attendance		\$ 330.00	\$ -	\$ -	\$ -
Technical Conference					
Preparation		\$ 330.00	\$ -	\$ -	\$ -
Attendance		\$ 330.00	\$ -	\$ -	\$ -
Interrogatories					
Preparation		\$ 330.00	\$ -	\$ -	\$ -
Responses		\$ 330.00	\$ -	\$ -	\$ -
Issues Conference					
Preparation		\$ 330.00	\$ -	\$ -	\$ -
Attendance		\$ 330.00	\$ -	\$ -	\$ -
ADR - Settlement Conference					
Preparation		\$ 330.00	\$ -	\$ -	\$ -
Attendance		\$ 330.00	\$ -	\$ -	\$ -
Proposal Preparation		\$ 330.00	\$ -	\$ -	\$ -
Argument					
Preparation	17.7	\$ 330.00	\$ 5,841.00	\$ 759.33	\$ 6,600.33
Oral Hearing					
Preparation		\$ 330.00	\$ -	\$ -	\$ -
Attendance		\$ 330.00	\$ -	\$ -	\$ -
Other Conferences					
Preparation		\$ 330.00	\$ -	\$ -	\$ -
Attendance		\$ 330.00	\$ -	\$ -	\$ -
Case Management		\$ 170.00	\$ -	\$ -	\$ -
TOTAL SERVICE PROVIDER FEES			\$ 5,841.00	\$ 759.33	\$ 6,600.33

Ontario Energy Board
COST CLAIM FOR HEARINGS
Detail of Fees and Disbursements Being Claimed



File # EB- 2014-0154

Process: Union Penalty Charge Reduction

Party: Industrial Gas Users Association

Service Provider Name: Ian Mondrow (Gowlings)

Statement of Disbursements Being Claimed			
	Net Cost	HST	Total
Scanning/Photocopy			\$ -
Printing			\$ -
Courier	\$ 24.09	\$ 3.13	\$ 27.22
Telephone/Fax	\$ 3.36	\$ 0.44	\$ 3.80
Transcripts			\$ -
Travel: Air			\$ -
Travel: Car			\$ -
Travel: Rail			\$ -
Travel (Other):			\$ -
Parking			\$ -
Taxi			\$ -
Accommodation			\$ -
Meals			\$ -
Other:			\$ -
Other:			\$ -
Other:			\$ -
TOTAL DISBURSEMENTS:	\$ 27.45	\$ 3.57	\$ 31.02

Ontario Energy Board COST CLAIM FOR HEARINGS



Detail of Fees and Disbursements Being Claimed

File # EB- <u>2014-0154</u>	Process: <u>Union Penalty Charge Reduction</u>
Party: <u>Industrial Gas Users Association</u>	Service Provider Name: <u>Mark Crane (Gowlings)</u>
SERVICE PROVIDER TYPE (check one)	Year Called to Bar
Legal Counsel <input checked="" type="checkbox"/> Articling Student/Paralegal <input type="checkbox"/> Consultant <input type="checkbox"/> Analyst <input type="checkbox"/>	2005
	Completed Years Practising/Years of Relevant Experience
	9
	Hourly Rate: \$230
For Consultant/Analyst: <input type="checkbox"/> CV attached <input type="checkbox"/> CV provided within previous 24 months	HST Rate Charged (enter %): 13.0%

Statement of Fees Being Claimed					
	Hours	Hourly Rate	Subtotal	HST	Total
Pre-hearing Conference					
Preparation		\$ 230.00	\$ -	\$ -	\$ -
Attendance		\$ 230.00	\$ -	\$ -	\$ -
Technical Conference					
Preparation		\$ 230.00	\$ -	\$ -	\$ -
Attendance		\$ 230.00	\$ -	\$ -	\$ -
Interrogatories					
Preparation		\$ 230.00	\$ -	\$ -	\$ -
Responses		\$ 230.00	\$ -	\$ -	\$ -
Issues Conference					
Preparation		\$ 230.00	\$ -	\$ -	\$ -
Attendance		\$ 230.00	\$ -	\$ -	\$ -
ADR - Settlement Conference					
Preparation		\$ 230.00	\$ -	\$ -	\$ -
Attendance		\$ 230.00	\$ -	\$ -	\$ -
Proposal Preparation		\$ 230.00	\$ -	\$ -	\$ -
Argument					
Preparation	8.3	\$ 230.00	\$ 1,909.00	\$ 248.17	\$ 2,157.17
Oral Hearing					
Preparation		\$ 230.00	\$ -	\$ -	\$ -
Attendance		\$ 230.00	\$ -	\$ -	\$ -
Other Conferences					
Preparation		\$ 230.00	\$ -	\$ -	\$ -
Attendance		\$ 230.00	\$ -	\$ -	\$ -
Case Management					
		\$ 170.00	\$ -	\$ -	\$ -
TOTAL SERVICE PROVIDER FEES			\$ 1,909.00	\$ 248.17	\$ 2,157.17

Ontario Energy Board
COST CLAIM FOR HEARINGS
Detail of Fees and Disbursements Being Claimed



File # EB- 2014-0154

Process: Union Penalty Charge Reduction

Party: Industrial Gas Users Association

Service Provider Name: Mark Crane (Gowlings)

Statement of Disbursements Being Claimed			
	Net Cost	HST	Total
Scanning/Photocopy	\$ 18.75	\$ 2.44	\$ 21.19
Printing	\$ 5.50	\$ 0.72	\$ 6.22
Courier	\$ 16.06	\$ 2.09	\$ 18.15
Telephone/Fax	\$ 1.40	\$ 0.18	\$ 1.58
Transcripts			\$ -
Travel: Air			\$ -
Travel: Car			\$ -
Travel: Rail			\$ -
Travel (Other):			\$ -
Parking			\$ -
Taxi			\$ -
Accommodation			\$ -
Meals			\$ -
Other:			\$ -
Other:			\$ -
Other:			\$ -
TOTAL DISBURSEMENTS:	\$ 41.71	\$ 5.43	\$ 47.14

Ontario Energy Board COST CLAIM FOR HEARINGS



Detail of Fees and Disbursements Being Claimed

File # EB- <u>2014-0154</u>	Process: <u>Union Penalty Charge Reduction</u>
Party: <u>Industrial Gas Users Association</u>	Service Provider Name: <u>Cathy Galler (Gowlings)</u>
SERVICE PROVIDER TYPE (check one)	Year Called to Bar <input style="width: 50px; height: 20px;" type="text"/>
Legal Counsel <input type="checkbox"/> Articling Student/Paralegal <input checked="" type="checkbox"/> Consultant <input type="checkbox"/> Analyst <input type="checkbox"/>	Completed Years Practising/Years of Relevant Experience <input style="width: 50px; text-align: center; border: 1px solid black;" type="text" value="4"/>
For Consultant/Analyst: <input type="checkbox"/> CV attached <input type="checkbox"/> CV provided within previous 24 months	Hourly Rate: <input style="width: 50px; text-align: center; border: 1px solid black;" type="text" value="\$100"/> HST Rate Charged (enter %): <input style="width: 50px; text-align: center; border: 1px solid black;" type="text" value="13.0%"/>

Statement of Fees Being Claimed					
	Hours	Hourly Rate	Subtotal	HST	Total
Pre-hearing Conference					
Preparation		\$ 100.00	\$ -	\$ -	\$ -
Attendance		\$ 100.00	\$ -	\$ -	\$ -
Technical Conference					
Preparation		\$ 100.00	\$ -	\$ -	\$ -
Attendance		\$ 100.00	\$ -	\$ -	\$ -
Interrogatories					
Preparation		\$ 100.00	\$ -	\$ -	\$ -
Responses		\$ 100.00	\$ -	\$ -	\$ -
Issues Conference					
Preparation		\$ 100.00	\$ -	\$ -	\$ -
Attendance		\$ 100.00	\$ -	\$ -	\$ -
ADR - Settlement Conference					
Preparation		\$ 100.00	\$ -	\$ -	\$ -
Attendance		\$ 100.00	\$ -	\$ -	\$ -
Proposal Preparation		\$ 100.00	\$ -	\$ -	\$ -
Argument					
Preparation	1.0	\$ 100.00	\$ 100.00	\$ 13.00	\$ 113.00
Oral Hearing					
Preparation		\$ 100.00	\$ -	\$ -	\$ -
Attendance		\$ 100.00	\$ -	\$ -	\$ -
Other Conferences					
Preparation		\$ 100.00	\$ -	\$ -	\$ -
Attendance		\$ 100.00	\$ -	\$ -	\$ -
Case Management		\$ 170.00	\$ -	\$ -	\$ -
TOTAL SERVICE PROVIDER FEES			\$ 100.00	\$ 13.00	\$ 113.00

Ontario Energy Board
COST CLAIM FOR HEARINGS
Detail of Fees and Disbursements Being Claimed



File # EB- 2014-0154

Process: Union Penalty Charge Reduction

Party: Industrial Gas Users Association

Service Provider Name: Cathy Galler (Gowlings)

Statement of Disbursements Being Claimed			
	Net Cost	HST	Total
Scanning/Photocopy	\$ 2.25	\$ 0.29	\$ 2.54
Printing			\$ -
Courier			\$ -
Telephone/Fax			\$ -
Transcripts			\$ -
Travel: Air			\$ -
Travel: Car			\$ -
Travel: Rail			\$ -
Travel (Other):			\$ -
Parking			\$ -
Taxi			\$ -
Accommodation			\$ -
Meals			\$ -
Other:			\$ -
Other:			\$ -
Other:			\$ -
TOTAL DISBURSEMENTS:	\$ 2.25	\$ 0.29	\$ 2.54

Industrial Gas Users Association
Our Matter: T1001485
Union Penalty Charge Reduction (EB-2014-0154) (IGUA14-ON-UN-13)

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
16/05/2014	0.50	Ian Mondrow	Initial review of filings and call with L. Gervais relating to issues and intervention;
20/05/2014	0.40	Cathy Galler	Formatting and filing letter of intervention; hearing binder organization;
20/05/2014	1.40	Ian Mondrow	Review materials filed to date; intervention notice; issues note for IGUA and explanatory e-mail to S. Rahbar/L. Gervais;
26/05/2014	0.30	Ian Mondrow	Call from R. King relating to scope of Union's proposed relief; follow-up with IGUA relating to member input for IGUA position;
29/05/2014	0.10	Ian Mondrow	Review and diarize Procedural Order;
30/05/2014	0.10	Ian Mondrow	Review Staff interrogatories;

Total Fees for Professional Services

SUMMARY OF FEES

TK#	TK Name	Hours
8440	Galler, Cathy	0.40
1760	Mondrow, Ian	2.40
Total		2.80

DISBURSEMENTS

Taxable Costs

20/05/2014	Scanning Service Scans=2 Time:1437 EquipmentID:2.16.147	\$0.50
20/05/2014	Courier BLIZZARD 1 Piece(s) 100 King St West --> 2300 Yonge St	\$8.03
26/05/2014	Long Distance Telephone Ext:84670 Time:12:12 Phone#:14506527600	\$0.28
Total Taxable Disbursements		<u>\$8.81</u>

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>
40090622	1760	20/05/14	1005	Y	Taxable: Scanning Service Scans=2 Time:1437 EquipmentID:2.16.147 Originator: GALLERC	\$0.50	Y	Y	

GOWLING, LAFLEUR & HENDERSON

Blizzard Courier Orders

Date Range: 2014.05.18 to 2014.05.24 inclusive

Created: 20140530 11:03:24 ver: 2.9.27

#	Waybill	Srv Type	Order Time	Pickup Address	DropOff Address	Reff	Received By	\$	Agent
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4	717-6469	2 (nd)	0520 15:46	100 King St West	2300 Yonge St	1760 - i.mondrow - t1001485	Nicole 0521 11:45	8.03	A
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LONG DISTANCE TELEPHONE 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>
40164200	1760	26/05/14	1030	Y	Taxable: Long Distance Telephone Ext:84670 Time:12:12 Phone#:14506527600 Originator: MONDROWI	\$0.28	Y	Y	

Industrial Gas Users Association
Our Matter: T1001485
Union Penalty Charge Reduction (EB-2014-0154) (IGUA14-ON-UN-13)

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
03/06/2014	0.10	Ian Mondrow	Review CME interrogatories;
04/06/2014	0.30	Ian Mondrow	Call with S. Rahbar and V. Young relating to issues and proposed IGUA position;
05/06/2014	0.30	Ian Mondrow	Review interrogatories filed;
10/06/2014	0.20	Cathy Galler	Retrieve parties' interrogatories and forwarding to IGUA member;
10/06/2014	0.80	Ian Mondrow	Review status; call with IGUA member relating to issues and potential positions;
11/06/2014	0.50	Ian Mondrow	Redraft issues note and transmit with covering note to IGUA;
13/06/2014	0.20	Ian Mondrow	Review member responses on proposed positions;
18/06/2014	1.50	Mark W. Crane	Engaged in review of the application submitted by Union, and the correspondence exchanged between the Board and Union; engaged in review of correspondence exchanged between IGUA and its members; prepared reporting e-mail to I. Mondrow;
19/06/2014	1.20	Mark W. Crane	Prepared for and engaged in meeting with I. Mondrow relating to background and strategy for IGUA's intervention; engaged in review of evidence;
19/06/2014	1.50	Ian Mondrow	Review e-mail from IGUA members relating to position note and meeting with M. Crane relating to next steps/IGUA evidence/position to adopt; commence interrogatory reviews;
20/06/2014	0.90	Mark W. Crane	Engaged in telephone discussion with IGUA member regarding potential evidence to be obtained; reporting e-mail to I. Mondrow relating to same; engaged in review of the answers to interrogatories;
20/06/2014	3.50	Ian Mondrow	Continue review of IRs; draft status update and position discussion note for consideration by client group;
23/06/2014	0.90	Ian Mondrow	Call with IGUA to confirm position and instructions; review Procedural Order No. 2 and update note to IGUA; discussion with S. Rahbar;
25/06/2014	0.40	Ian Mondrow	Review TransAlta motion materials;
26/06/2014	1.10	Mark W. Crane	Engaged in review of the motion materials filed by TransAlta; exchanged e-mails with I. Mondrow and the client about how IGUA should respond; engaged in review of answers to interrogatories;

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

Date	Hours	Timekeeper	Description
26/06/2014	0.60	Ian Mondrow	Assessment note to M. Crane relating to TransAlta motion and IGUA position; call with E. DeMarco relating to motion and supplementary advice note to IGUA;
27/06/2014	0.90	Mark W. Crane	Engaged in telephone discussion with I. Mondrow and the client regarding whether to support TransAlta's motion; engaged in review of submissions received from the intervenors relating to TransAlta's motion, and exchanged e-mails with I. Mondrow about same;
27/06/2014	0.50	Ian Mondrow	Call with S. Rahbar and M. Crane relating to position on TransAlta motion; review additional submissions on TransAlta motion;
30/06/2014	0.20	Ian Mondrow	Review APPrO submission on TransAlta motion and update note to S. Rahbar;

Total Fees for Professional Services

SUMMARY OF FEES

TK#	TK Name	Hours
3436	Crane, Mark W.	5.60
8440	Galler, Cathy	0.20
1760	Mondrow, Ian	9.80
Total		15.60

DISBURSEMENTS

Taxable Costs

04/06/2014	Long Distance Telephone Ext:84670 Time:13:15 Phone#:15193526300	\$0.14
04/06/2014	Long Distance Telephone Ext:84670 Time:13:16 Phone#:19056653731	\$0.14
05/06/2014	Long Distance Telephone Ext:84670 Time:17:51 Phone#:19056653731	\$0.14
18/06/2014	Copying Copies=75 Time:13:54 EquipmentID:torc1303	\$18.75
18/06/2014	Binding Tabs and Binding documentation charge Real Name: M. Crane	\$3.10
19/06/2014	Courier BLIZZARD 1 Piece(s) 100 King St West --> 2300 Yonge St	\$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



July 17, 2014
INVOICE: 18011435

20/06/2014	Long Distance Telephone Ext:84309 Time:09:50 Phone#:15193300461	\$1.40
27/06/2014	Long Distance Telephone Ext:84670 Time:11:20 Phone#:16139832927	\$2.66
	Total Taxable Disbursements	<u>\$34.36</u>

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

LONG DISTANCE TELEPHONE 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>
40217798	1760	04/06/14	1030	Y	Taxable: Long Distance Telephone Ext:84670 Time:13:15 Phone#:15193526300 Originator: MONDROWI	\$0.14	Y	Y	
40217799	1760	04/06/14	1030	Y	Taxable: Long Distance Telephone Ext:84670 Time:13:16 Phone#:19056653731 Originator: MONDROWI	\$0.14	Y	Y	
40217801	1760	05/06/14	1030	Y	Taxable: Long Distance Telephone Ext:84670 Time:17:51 Phone#:19056653731 Originator: MONDROWI	\$0.14	Y	Y	
40326050	1760	20/06/14	1030	Y	Taxable: Long Distance Telephone Ext:84309 Time:09:50 Phone#:15193300461 Originator: CRANEM	\$1.40	Y	Y	
40412325	1760	27/06/14	1030	Y	Taxable: Long Distance Telephone Ext:84670 Time:11:20 Phone#:16139832927 Originator: MONDROWI	\$2.66	Y	Y	

PHOTOCOPYING 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>
40297391	1760	18/06/14	1000	Y	Taxable: Copying Copies=75 Time:13:54 EquipmentID:torc1303 Originator: CRANEM	\$18.75	Y	Y	

BINDING 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>
40403559	1760	18/06/14	1101	Y	Taxable: Binding Tabs and Binding documentation charge Real Name: M. Crane Originator: CRANEM	\$3.10	Y	Y	

GOWLING, LAFLEUR & HENDERSON

Blizzard Courier Orders

Date Range: 2014.06.15 to 2014.06.21 inclusive

Created: 20140624 14:05:59 ver: 2.9.27

#	Waybill	Srv Type	Order Time	Pickup Address	DropOff Address	Reff	Received By	\$	Agent
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62	718-6209	2 (nd)	0619 16:17	100 King St West	2300 Yonge St	1760 - i.mondrow - t1001485	natalia 0620 12:01	8.03	O
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Industrial Gas Users Association
Our Matter: T1001485
Union Penalty Charge Reduction (EB-2014-0154) (IGUA14-ON-UN-13)

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
07/07/2014	0.40	Mark W. Crane	Engaged in review of Union's submissions and TransAlta's reply submission with respect to the TransAlta motion; exchanged e-mails with I. Mondrow about same;
07/07/2014	1.80	Ian Mondrow	Review Union's materials in response to TransAlta motion; note to IGUA/M. Crane relating to issues engaged; review TransAlta interrogatory motion reply submission and note to M. Crane;
29/07/2014	0.30	Mark W. Crane	Engaged in review of the Board's decision to the TransAlta decision and its procedural order;
29/07/2014	0.50	Ian Mondrow	Review decision on TransAlta motion and update to IGUA;

Total Fees for Professional Services

SUMMARY OF FEES

TK#	TK Name	Hours
3436	Crane, Mark W.	0.70
1760	Mondrow, Ian	2.30
Total		3.00

DISBURSEMENTS

Taxable Costs

26/06/2014	Binding	\$2.40
	Tabs and Binding documentation charge Real Name: M. Crane	
	Total Taxable Disbursements	<u>\$2.40</u>

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

BINDING 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>
40442730	1760	26/06/14	1101	Y	Taxable: Binding Tabs and Binding documentation charge Real Name: M. Crane Originator: CRANEM	\$2.40	Y	Y	

Industrial Gas Users Association
Our Matter: T1001485
Union Penalty Charge Reduction (EB-2014-0154) (IGUA14-ON-UN-13)

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
08/08/2014	0.50	Ian Mondrow	Review intervenor evidence;
21/08/2014	0.10	Ian Mondrow	Call with IGUA relating to status and confirmation of instructions;
25/08/2014	0.20	Mark W. Crane	Engaged in review of TransAlta's answers to interrogatories from Board Staff;
28/08/2014	0.40	Mark W. Crane	Engaged in review of Procedural Order #3; engaged in discussion with I. Mondrow regarding position of IGUA; prepared outline of IGUA's position;

Total Fees for Professional Services

SUMMARY OF FEES

TK#	TK Name	Hours
3436	Crane, Mark W.	0.60
1760	Mondrow, Ian	0.60
	Total	1.20

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: T1001485
Union Penalty Charge Reduction (EB-2014-0154) (IGUA14-ON-UN-13)

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
02/09/2014	0.20	Ian Mondrow	Review Union argument and procedural status for response;
11/09/2014	4.10	Mark W. Crane	Engaged in review of Union's final submissions; engaged in review of answers to interrogatories; engaged in preparation of IGUA draft final submissions;
12/09/2014	1.40	Mark W. Crane	Engaged in review and revision to IGUA's final submissions, and exchanged e-mails with I. Mondrow about same;
12/09/2014	0.20	Cathy Galler	Formatting and filing final submissions;
12/09/2014	1.30	Ian Mondrow	Review draft submissions and provide comment;
13/09/2014	0.60	Mark W. Crane	Exchanged e-mails with I. Mondrow regarding positions and preparation of amended final submissions; engaged in preparation of draft amended final submissions;
13/09/2014	0.10	Ian Mondrow	Note to M. Crane relating to additional point on interrogatory response regarding market pricing and compliant customer payments;
14/09/2014	0.20	Mark W. Crane	Engaged in telephone discussion with I. Mondrow concerning comments relating to IGUA's draft amended final submissions;
14/09/2014	0.20	Ian Mondrow	Review M. Crane draft revisions to submissions and discuss to finalize;
15/09/2014	0.50	Mark W. Crane	Engaged in preparation of IGUA's amended final submissions; exchanged e-mails with D. Quinn about same;
15/09/2014	0.20	Cathy Galler	Formatting and filing amended and refiled final submissions;
29/09/2014	0.20	Ian Mondrow	Review balance of submissions;

Total Fees for Professional Services

SUMMARY OF FEES

TK#	TK Name	Hours
3436	Crane, Mark W.	6.80
8440	Galler, Cathy	0.40
1760	Mondrow, Ian	2.00
Total		9.20

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

DISBURSEMENTS

Taxable Costs

12/09/2014	Scanning Service Scans=3 Time:1631 EquipmentID:2.16.147	\$0.75
12/09/2014	Courier BLIZZARD 1 Piece(s) 100 King St West --> 2300 Yonge St,Toronto	\$8.03
15/09/2014	Scanning Service Scans=4 Time:1022 EquipmentID:2.16.147	\$1.00
15/09/2014	Courier BLIZZARD 1 Piece(s) 100 King St West --> 2300 Yonge St	\$8.03
	Total Taxable Disbursements	<u>\$17.81</u>

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>
40875396	1760	12/09/14	1005	Y	Taxable: Scanning Service Scans=3 Time:1631 EquipmentID:2.16.147 Originator: GALLERC	\$0.75	Y	Y	
40884835	1760	15/09/14	1005	Y	Taxable: Scanning Service Scans=4 Time:1022 EquipmentID:2.16.147 Originator: GALLERC	\$1.00	Y	Y	

GOWLING, LAFLEUR & HENDERSON

Blizzard Courier Orders

Date Range: 2014.09.07 to 2014.09.13 inclusive

Created: 20140916 14:35:01 ver: 2.9.27

#	Waybill	Srv Type	Order Time	Pickup Address	DropOff Address	Reff	Received By	\$	Agent
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69	721-2982	2 (nd)	0912 17:32	100 King St West	2300 Yonge St Toronto	3436 - M. Crane - T1001485	Alyssa L 0915 11:35	8.03	O
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GOWLING, LAFLEUR & HENDERSON

Blizzard Courier Orders

Date Range: 2014.09.14 to 2014.09.20 inclusive

Created: 20140923 15:03:42 ver: 2.9.27

#	Waybill	Srv Type	Order Time	Pickup Address	DropOff Address	Reff	Received By	\$	Agent
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3	721-3188	2	0915 11:09	100 King St West	2300 Yonge St	3436 - m.crane - t1001485	Fatima 0915 14:07	8.03	A
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Wednesday, October 22, 2014 1:21:17 PM

As of Tuesday, October 21, 2014 11:37:00 PM

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

Matter Code T1001485
Matter Name Union Penalty Charge Reduction (EB-2014-0154) (IGUA14-ON-UN-13)
Practice Area of Work Energy (SA10)
Status Open Open and Active
Open Date May 20, 2014
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
Oct 10, 2014	Mondrow, Ian 1760	Review decision; briefing note to S. Rahbar;	0.6
Total			0.6

<http://gowlinks.gowlings.corp/site/rex/matterDesc/wipdetail.asp?matteruno=1418308> | Cathy Galler

10/22/2014

7226996
Next Day

Blizzard Courier Ltd

Waybill 7226996

RcvTime 2014-10-22 15:24

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 27 th floor

DOcontact kirsten walli

Signature Required Y

ST 2

NextDay Y

Pieces 1

Weight 0

Van Required N

Instructions

REF1_1 T1001485

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 \$?