

December 11, 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. T1001486

Dear Ms. Walli:

Re: EB-2014-0145 - Union Gas Limited (Union) 2013 Deferral Account Disposition.

Industrial Gas Users Association (IGUA) Statement of Costs.

Further to the Board's Decision and Order dated November 27, 2014 for the captioned proceeding, enclosed, on behalf of IGUA, please find a Statement of Costs.

We have attempted to allocate hours for which costs are claimed to the respective categories on the new Board cost claim forms. As we have noted in the past, this exercise is sometimes difficult, in particular in respect of hours spent early in the process for intervention and review of applications as filed to determine the interests and approach of the intervenor to the proceeding. This time is really not interrogatory, settlement or hearing phase preparation *per se*, but rather is more general preparation which applies to all 3. We have nonetheless allocated the time as reflectively as we can.

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: K. Hockin (Union)
C. Smith (Torys)
S. Rahbar (IGUA)
L. Gluck (OEB Staff)

TOR_LAW\ 8584811\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 (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.

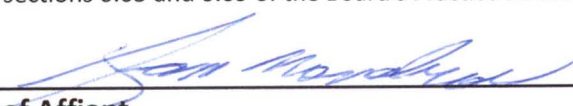
Except as provided in section 7.03 of the Practice Direction on Cost Awards, itemized receipts must be provided.

File # EB- <u>2014-0145</u>	Process: <u>Union 2013 ESM VA Clearance</u>
Party: <u>Industrial Gas Users Association</u>	Affiant's Name: <u>Ian Mondrow (Gowlings)</u>
HST Number: <u>89659 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** 11 December 2014,
(date)



Commissioner for taking Affidavits

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



File # EB- 2014-0145

Process: Union 2013 ESM VA Clearance

Party: Industrial Gas Users Association

Summary of Fees and Disbursements Being Claimed

Legal/consultant/other fees	\$	16,707.00
Disbursements	\$	215.77
HST	\$	2,194.94
Total Cost Claim	\$	19,117.71

Payment Information

Make cheque payable to: Industrial Gas Users Association

Send payment to this address: Dr. Shahrzad Rahbar, President
Industrial Gas Users Association
350 Sparks Street, Suite 502
Ottawa, Ontario, K1R 7S8

Ontario Energy Board

COST CLAIM FOR HEARINGS



Detail of Fees and Disbursements Being Claimed

File # EB- <u>2014-0145</u>	Process: <u>Union 2013 ESM VA Clearance</u>
Party: <u>Industrial Gas Users Association</u>	Service Provider Name: <u>Ian Mondrow (Gowlings)</u>
<div style="display: flex; justify-content: space-between;"> <div style="width: 40%;"> <p>SERVICE PROVIDER TYPE (check one)</p> <p>Legal Counsel <input checked="" type="checkbox"/></p> <p>Articling Student/Paralegal <input type="checkbox"/></p> <p>Consultant <input type="checkbox"/></p> <p>Analyst <input type="checkbox"/></p> <p>For Consultant/Analyst: <input type="checkbox"/> CV attached <input type="checkbox"/> CV provided within previous 24 months</p> </div> <div style="width: 20%;"> <p>Year Called to Bar</p> <p style="border: 1px solid black; text-align: center;">1991</p> </div> <div style="width: 30%;"> <p>Completed Years Practising/Years of Relevant Experience</p> <p style="border: 1px solid black; text-align: center;">23</p> </div> </div>	
<p>Hourly Rate: \$330</p>	
<p>HST Rate Charged (enter %): 13.0%</p>	

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	0.1	\$ 330.00	\$ 33.00	\$ 4.29	\$ 37.29
Responses		\$ 330.00	\$ -	\$ -	\$ -
Issues Conference					
Preparation		\$ 330.00	\$ -	\$ -	\$ -
Attendance		\$ 330.00	\$ -	\$ -	\$ -
ADR - Settlement Conference					
Preparation	8.1	\$ 330.00	\$ 2,673.00	\$ 347.49	\$ 3,020.49
Attendance	5.0	\$ 330.00	\$ 1,650.00	\$ 214.50	\$ 1,864.50
Proposal Preparation		\$ 330.00	\$ -	\$ -	\$ -
Argument					
Preparation	8.9	\$ 330.00	\$ 2,937.00	\$ 381.81	\$ 3,318.81
Oral Hearing					
Preparation	2.0	\$ 330.00	\$ 660.00	\$ 85.80	\$ 745.80
Attendance		\$ 330.00	\$ -	\$ -	\$ -
Other Conferences					
Preparation		\$ 330.00	\$ -	\$ -	\$ -
Attendance		\$ 330.00	\$ -	\$ -	\$ -
Case Management		\$ 170.00	\$ -	\$ -	\$ -
TOTAL SERVICE PROVIDER FEES			\$ 7,953.00	\$ 1,033.89	\$ 8,986.89

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



File # EB- 2014-0145

Process: Union 2013 ESM VA Clearance

Party: Industrial Gas Users Association

Service Provider Name: Ian Mondrow (Gowlings)

Statement of Disbursements Being Claimed			
	Net Cost	HST	Total
Scanning/Photocopy	\$ 1.25	\$ 0.16	\$ 1.41
Printing			\$ -
Courier	\$ 24.09	\$ 3.13	\$ 27.22
Telephone/Fax	\$ 0.08	\$ 0.01	\$ 0.09
Transcripts			\$ -
Travel: Air			\$ -
Travel: Car			\$ -
Travel: Rail			\$ -
Travel (Other):			\$ -
Parking	\$ 28.55		\$ 28.55
Taxi			\$ -
Accommodation			\$ -
Meals			\$ -
Other:			\$ -
Other:			\$ -
Other:			\$ -
TOTAL DISBURSEMENTS:	\$ 53.97	\$ 3.30	\$ 57.27

Ontario Energy Board

COST CLAIM FOR HEARINGS



Detail of Fees and Disbursements Being Claimed

File # EB- <u>2014-0145</u>	Process: <u>Union 2013 ESM VA Clearance</u>
Party: <u>Industrial Gas Users Association</u>	Service Provider Name: <u>Mark Crane (Gowlings)</u>
<p>SERVICE PROVIDER TYPE (check one)</p> <p>Legal Counsel <input checked="" type="checkbox"/></p> <p>Articling Student/Paralegal <input type="checkbox"/></p> <p>Consultant <input type="checkbox"/></p> <p>Analyst <input type="checkbox"/></p>	
Year Called to Bar	Completed Years Practising/Years of Relevant Experience
2005	9
Hourly Rate:	\$230
For Consultant/Analyst: <input type="checkbox"/> CV attached	HST Rate Charged (enter %):
<input type="checkbox"/> CV provided within previous 24 months	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	17.2	\$ 230.00	\$ 3,956.00	\$ 514.28	\$ 4,470.28
Oral Hearing					
Preparation	14.1	\$ 230.00	\$ 3,243.00	\$ 421.59	\$ 3,664.59
Attendance	6.5	\$ 230.00	\$ 1,495.00	\$ 194.35	\$ 1,689.35
Other Conferences					
Preparation		\$ 230.00	\$ -	\$ -	\$ -
Attendance		\$ 230.00	\$ -	\$ -	\$ -
Case Management		\$ 170.00	\$ -	\$ -	\$ -
TOTAL SERVICE PROVIDER FEES			\$ 8,694.00	\$ 1,130.22	\$ 9,824.22

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



File # EB- 2014-0145

Process: Union 2013 ESM VA Clearance

Party: Industrial Gas Users Association

Service Provider Name: Mark Crane (Gowlings)

Statement of Disbursements Being Claimed			
	Net Cost	HST	Total
Scanning/Photocopy	\$ 141.00	\$ 18.33	\$ 159.33
Printing	\$ 2.40	\$ 0.31	\$ 2.71
Courier	\$ 8.03	\$ 1.04	\$ 9.07
Telephone/Fax	\$ 0.12	\$ 0.02	\$ 0.14
Transcripts			\$ -
Travel: Air			\$ -
Travel: Car			\$ -
Travel: Rail			\$ -
Travel (Other):			\$ -
Parking	\$ 10.00		\$ 10.00
Taxi			\$ -
Accommodation			\$ -
Meals			\$ -
Other:			\$ -
Other:			\$ -
Other:			\$ -
TOTAL DISBURSEMENTS:	\$ 161.55	\$ 19.70	\$ 181.25

Ontario Energy Board

COST CLAIM FOR HEARINGS



Detail of Fees and Disbursements Being Claimed

File # EB- <u>2014-0145</u>	Process: <u>Union 2013 ESM VA Clearance</u>
Party: <u>Industrial Gas Users Association</u>	Service Provider Name: <u>Cathy Galler (Gowlings)</u>

SERVICE PROVIDER TYPE (check one) Legal Counsel <input type="checkbox"/> Articling Student/Paralegal <input checked="" type="checkbox"/> Consultant <input type="checkbox"/> Analyst <input type="checkbox"/> For Consultant/Analyst: <input type="checkbox"/> CV attached <input type="checkbox"/> CV provided within previous 24 months	Year Called to Bar <div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div>	Completed Years Practising/Years of Relevant Experience <div style="border: 1px solid black; width: 150px; height: 20px; text-align: center; margin: 0 auto;">4</div>	Hourly Rate: <div style="border: 1px solid black; width: 100px; height: 20px; text-align: center; margin: 0 auto;">\$100</div> HST Rate Charged (enter %): <div style="border: 1px solid black; width: 100px; height: 20px; text-align: center; margin: 0 auto;">13.0%</div>
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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	0.2	\$ 100.00	\$ 20.00	\$ 2.60	\$ 22.60
Attendance		\$ 100.00	\$ -	\$ -	\$ -
Proposal Preparation		\$ 100.00	\$ -	\$ -	\$ -
Argument					
Preparation	0.2	\$ 100.00	\$ 20.00	\$ 2.60	\$ 22.60
Oral Hearing					
Preparation	0.2	\$ 100.00	\$ 20.00	\$ 2.60	\$ 22.60
Attendance		\$ 100.00	\$ -	\$ -	\$ -
Other Conferences					
Preparation		\$ 100.00	\$ -	\$ -	\$ -
Attendance		\$ 100.00	\$ -	\$ -	\$ -
Case Management		\$ 170.00	\$ -	\$ -	\$ -
TOTAL SERVICE PROVIDER FEES			\$ 60.00	\$ 7.80	\$ 67.80

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



File # EB- 2014-0145

Process: Union 2013 ESM VA Clearance

Party: Industrial Gas Users Association

Service Provider Name: Cathy Galler (Gowlings)

Statement of Disbursements Being Claimed			
	Net Cost	HST	Total
Scanning/Photocopy	\$ 0.25	\$ 0.03	\$ 0.28
Printing			\$ -
Courier			\$ -
Telephone/Fax			\$ -
Transcripts			\$ -
Travel: Air			\$ -
Travel: Car			\$ -
Travel: Rail			\$ -
Travel (Other):			\$ -
Parking			\$ -
Taxi			\$ -
Accommodation			\$ -
Meals			\$ -
Other:			\$ -
Other:			\$ -
Other:			\$ -
TOTAL DISBURSEMENTS:	\$ 0.25	\$ 0.03	\$ 0.28

July 17, 2014
INVOICE: 18011461

Industrial Gas Users Association
Our Matter: T1001486
Union 2013 ESM VA Clearance (EB-2014-0145) (IGUA14-ON-UN-8)

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
29/05/2014	0.10	Ian Mondrow	SC-P Review and finalize intervention letter;
30/05/2014	0.20	Cathy Galler	SC-P Formatting and filing letter of intervention;
13/06/2014	0.10	Ian Mondrow	SC-P Review Procedural Order and diarize;

Total Fees for Professional Services

SUMMARY OF FEES

TK#	TK Name	Hours
8440	Galler, Cathy	0.20
1760	Mondrow, Ian	0.20
	Total	0.40

DISBURSEMENTS

Taxable Costs

30/05/2014	Courier	\$8.03
	BLIZZARD 1 Piece(s) 100 King St West --> 2300 Yonge St	
	Total Taxable Disbursements	<u>\$8.03</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

GOWLING, LAFLEUR & HENDERSON

Blizzard Courier Orders

Date Range: 2014.05.25 to 2014.05.31 inclusive

Created: 20140603 17:15:19 ver: 2.9.27

#	Waybill	Srv Type	Order Time	Pickup Address	DropOff Address	Reff	Received By	\$	Agent
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57	717- 9814	2	0530 11:35	100 King St West	2300 Yonge St	1760 - i.mondrow - t1001486	Fatima 0530 15:13	8.03	E
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August 21, 2014
INVOICE: 18032910

Industrial Gas Users Association
Our Matter: T1001486
Union 2013 ESM VA Clearance (EB-2014-0145) (IGUA14-ON-UN-8)

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
23/07/2014	0.10	Ian Mondrow	<i>IR-P</i> Review updated filing and IRs filed;

Total Fees for Professional Services

SUMMARY OF FEES

TK#	TK Name	Hours
1760	Mondrow, Ian	0.10
Total		0.10

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: T1001486
Union 2013 ESM VA Clearance (EB-2014-0145) (IGUA14-ON-UN-8)

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
01/08/2014	4.00	Ian Mondrow SC-P	Review application; briefing and instruction confirmation note to S. Rahbar;
06/08/2014	0.50	Ian Mondrow SC-P	Review materials to refresh for Settlement Conference and additional note to IGUA to confirm instructions;
07/08/2014	5.00	Ian Mondrow SC-A	Attend Settlement Conference;
08/08/2014	0.90	Ian Mondrow SC-P	Review Settlement Conference summary note from C. Haussman and comment; Settlement Conference briefing note to IGUA;
21/08/2014	2.50	Ian Mondrow SC-P	Review settlement drafts and associated comments and provide IGUA position; updated issues/briefing note to IGUA; discussion with V. DeRose relating to CME position;
26/08/2014	0.30	Mark W. Crane OH-P	Engaged in telephone discussion with I. Mondrow regarding preparation for the hearing; commenced review of the application;
26/08/2014	0.50	Ian Mondrow OH-P	Hand-off memo to M. Crane for balance of proceeding;
27/08/2014	2.00	Mark W. Crane OH-P	Engaged in review of the application and evidence for the hearing;
27/08/2014	0.20	Ian Mondrow OH-P	E-mails with D. Quinn and M. Crane relating to positions on gas and transmission cost recovery issues;
28/08/2014	3.80	Mark W. Crane OH-P	Engaged in review of the application, the interrogatories and the settlement agreement; prepared outline of the two issues that IGUA will be taking a position on during the hearing; engaged in conference call with I. Mondrow and the clients relating to confirmation of instructions and strategy to take during the hearing;
28/08/2014	0.60	Ian Mondrow OH-P	Discussion of issues and approach with M. Crane; IGUA call to confirm instructions;
29/08/2014	1.50	Mark W. Crane OH-P	Engaged in telephone discussion with counsel for FRPO regarding preparation for the oral hearing; exchanged e-mails with the Board relating to document to be relied upon by IGUA during the hearing; engaged in preparation for the oral hearing;
29/08/2014	0.30	Ian Mondrow OH-P	Review e-mails relating to hearing issues/scheduling;

Total Fees for Professional Services

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

SUMMARY OF FEES

TK#	TK Name	Hours
3436	Crane, Mark W.	7.60
1760	Mondrow, Ian	14.50
Total		22.10

DISBURSEMENTS

Taxable Costs

07/08/2014	Parking & Tolls - Local Travel VENDOR: Mondrow, Ian INVOICE#: 0626442408091210 DATE: 08/09/2014 Mondrow, Ian, Parking at Ontario Energy Board for attendance at Settlement Conference. 08/07/14	\$25.27
21/08/2014	Long Distance Telephone Ext:84670 Time:11:50 Phone#:16137873589	\$0.08
27/08/2014	Copying Copies=46 Time:09:45 EquipmentID:TORPRINT Application:ACROBAT.EXE FileInfo:UNION_IRR_2013 Deferrals_20140717 (2).pdf	\$11.50
27/08/2014	Copying Copies=81 Time:09:47 EquipmentID:TORPRINT Application:ACROBAT.EXE FileInfo:UNION_APPL_2013 Deferrals_Updated_20140723 (2).pdf	\$20.25
27/08/2014	Copying Copies=6 Time:09:45 EquipmentID:TORPRINT Application:ACROBAT.EXE FileInfo:UNION_IRR_2013 Deferrals_20140717 (2).pdf	\$1.50
27/08/2014	Copying Copies=304 Time:09:41 EquipmentID:TORPRINT Application:ACROBAT.EXE FileInfo:UNION_APPL_2013 Deferrals_Updated_20140723 (2).pdf	\$76.00
27/08/2014	Copying Copies=122 Time:09:43 EquipmentID:TORPRINT Application:ACROBAT.EXE FileInfo:UNION_IRR_2013 Deferrals_20140717 (2).pdf	\$30.50
28/08/2014	Scanning Service Scans=2 Time:1410 EquipmentID:52.8.104	\$0.50
Total Taxable Disbursements		<u>\$165.60</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

RECEIPT

CAR PARK: Yonge & Eglinton Ctr
DEVICE: Paystation 4
PAID: 07/08/14 07:25P

SHORT TERM 059110
ENTRY: 07/08/14 08:56A
EXIT: 07/08/14 07:25P
PARKING DURATION: 000 10:29
CHARGED DURATION: 000 03:40

PAID: CAD28.55
TAX FREE CAD25.27
V.A.T. 13% : CAD3.28
CREDIT CARD CAD28.55
CREDIT CARD
DATE: 07/08/14 07:25P
*****12101947*****
03/16
PRICE: CAD28.55
TRANSACTION No: XC3484029
MERCHANT No: 30205023726
AUTH CODE: 051615

150A no Union 2013 VA

T1001486

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>
40753533	1760	21/08/14	1030	Y	Taxable: Long Distance Telephone Ext:84670 Time:11:50 Phone#:16137873589 Originator: MONDROWI	\$0.08	Y	Y	

COPYING 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>
40764767	1760	27/08/14	1000	Y	Taxable: Copying Copies=46 Time:09:45 EquipmentID:TORPRINT Application:ACROBAT.EXE FileInfo:UNION_IRR_2013 Deferrals_20140717 (2).pdf Originator: CRANEM	\$11.50	Y	Y	
40764773	1760	27/08/14	1000	Y	Taxable: Copying Copies=81 Time:09:47 EquipmentID:TORPRINT Application:ACROBAT.EXE FileInfo:UNION_APPL_2013 Deferrals_Updated_20140723 (2).pdf Originator: CRANEM	\$20.25	Y	Y	
40764799	1760	27/08/14	1000	Y	Taxable: Copying Copies=6 Time:09:45 EquipmentID:TORPRINT Application:ACROBAT.EXE FileInfo:UNION_IRR_2013 Deferrals_20140717 (2).pdf Originator: CRANEM	\$1.50	Y	Y	
40764819	1760	27/08/14	1000	Y	Taxable: Copying Copies=304 Time:09:41 EquipmentID:TORPRINT Application:ACROBAT.EXE FileInfo:UNION_APPL_2013 Deferrals_Updated_20140723 (2).pdf Originator: CRANEM	\$76.00	Y	Y	
40764886	1760	27/08/14	1000	Y	Taxable: Copying Copies=122 Time:09:43 EquipmentID:TORPRINT Application:ACROBAT.EXE FileInfo:UNION_IRR_2013 Deferrals_20140717 (2).pdf Originator: CRANEM	\$30.50	Y	Y	

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>
40774355	1760	28/08/14	1005	Y	Taxable: Scanning Service Scans=2 Time:1410 EquipmentID:52.8.104 Originator: VOSKOPOE	\$0.50	Y	Y	

Industrial Gas Users Association
Our Matter: T1001486
Union 2013 ESM VA Clearance (EB-2014-0145) (IGUA14-ON-UN-8)

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
02/09/2014	6.50	Mark W. Crane	Engaged in cross examination preparation for the oral hearing; engaged in telephone discussion with I. Mondrow about same; engaged in discussion with counsel for FRPO about same;
02/09/2014	0.20	Cathy Galler	Formatting and filing correspondence requesting additional contact person;
02/09/2014	0.40	Ian Mondrow	Call with V. DeRose and discussion with M. Crane relating to position for hearing;
03/09/2014	3.50	Mark W. Crane	Attended at the OEB for the oral hearing;
04/09/2014	3.00	Mark W. Crane	Attended at the OEB for the oral hearing;
05/09/2014	0.20	Mark W. Crane	Engaged in telephone discussion with I. Mondrow relating to overview from the oral hearing and IGUA's final submissions;
06/09/2014	0.10	Ian Mondrow	Review Union filing;
12/09/2014	0.30	Mark W. Crane	Engaged in telephone discussion with D. Quinn regarding discussion relating to Union's final submissions;
18/09/2014	0.40	Mark W. Crane	Engaged in telephone discussion with I. Mondrow regarding IGUA's position for its final submissions;
18/09/2014	0.40	Ian Mondrow	Discussion with M. Crane relating to issues and positions;
19/09/2014	2.40	Mark W. Crane	Engaged in preparation of briefing note to the client relating to report from the oral hearing and recommendations for final submissions;
22/09/2014	4.50	Mark W. Crane	Engaged in telephone discussions with V. De Rose and D. Quinn concerning final submissions; completed reporting memo to the client; engaged in discussion with I. Mondrow relating to recommendation to IGUA for its final submissions; engaged in preparation of draft final submissions;
22/09/2014	0.60	Ian Mondrow	Discussion with M. Crane relating to final IGUA position;
23/09/2014	4.70	Mark W. Crane	Engaged in telephone discussion with D. Quinn regarding final submissions; engaged in preparation of IGUA draft final submissions; prepared reporting e-mail to I. Mondrow relating to IGUA's draft final submissions;
23/09/2014	2.50	Ian Mondrow	Review M. Crane note relating to position taken and review transcripts regarding issues of concern;
24/09/2014	3.20	Mark W. Crane	Engaged in review and revision to IGUA's final submissions; engaged in meeting with I. Mondrow to discuss same;
24/09/2014	0.20	Cathy Galler	Formatting and filing final submissions;
24/09/2014	3.90	Ian Mondrow	Continue review of transcripts and draft submission; meeting

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

October 15, 2014
INVOICE: 18067017

Date	Hours	Timekeeper	Description
29/09/2014	0.70	Ian Mondrow	with M. Crane to review and finalize submission; Reviewing final IGUA submission and those of other parties;

Total Fees for Professional Services

SUMMARY OF FEES

TK#	TK Name	Hours
3436	Crane, Mark W.	28.70
8440	Galler, Cathy	0.40
1760	Mondrow, Ian	8.60
Total		37.70

DISBURSEMENTS

Taxable Costs

02/09/2014	Scanning Service Scans=1 Time:0923 EquipmentID:2.16.147	\$0.25
02/09/2014	Long Distance Telephone Ext:84309 Time:15:32 Phone#:16137873589	\$0.04
02/09/2014	Long Distance Telephone Ext:84309 Time:16:52 Phone#:15195001022	\$0.04
02/09/2014	Courier BLIZZARD 1 Piece(s) 100 King St West --> 2300 Yonge St	\$8.03
03/09/2014	Parking & Tolls - Local Travel VENDOR: Crane, Mark W. INVOICE#: 0643796509081607 DATE: 09/08/2014 Crane, Mark, Parking re attendance at oral hearing 09/03/14	\$8.85
05/09/2014	Binding Tabs and Binding documentation charge Real Name: M. Crane	\$2.40
15/09/2014	Copying Copies=2 Time:10:09 EquipmentID:TORPRINT Application:WINWORD.EXE FileInfo:Microsoft Word - TOR_LAW-#8519771-v1-IGUA_ Union Penalty Reducti	\$0.50
15/09/2014	Copying Copies=1 Time:10:09 EquipmentID:TORPRINT Application:WINWORD.EXE FileInfo:Microsoft Word - TOR_LAW-#8519771-v1-IGUA_ Union Penalty Reducti	\$0.25
22/09/2014	Long Distance Telephone	\$0.04

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Errors and omissions excluded



October 15, 2014
INVOICE: 18067017

	Ext:84309 Time:07:32 Phone#:16137873589	
25/09/2014	Copying Copies=5 Time:09:47 EquipmentID:TORPRINT Application:ACROBAT.EXE FileInfo:EB-2014-0145 IGUA s Final Submissions.pdf	\$1.25
25/09/2014	Courier BLIZZARD 1 Piece(s) 100 King St West --> 2300 Yonge St	\$8.03
	Total Taxable Disbursements	<u>\$29.68</u>

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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>
40793702	1760	02/09/14	1005	Y	Taxable: Scanning Service Scans=1 Time:0923 EquipmentID:2.16.147 Originator: GALLERC	\$0.25	Y	Y	

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>
40801486	1760	02/09/14	1030	Y	Taxable: Long Distance Telephone Ext:84309 Time:15:32 Phone#:16137873589 Originator: CRANEM	\$0.04	Y	Y	
40801504	1760	02/09/14	1030	Y	Taxable: Long Distance Telephone Ext:84309 Time:16:52 Phone#:15195001022 Originator: CRANEM	\$0.04	Y	Y	
40940846	1760	22/09/14	1030	Y	Taxable: Long Distance Telephone Ext:84309 Time:07:32 Phone#:16137873589 Originator: CRANEM	\$0.04	Y	Y	

GOWLING, LAFLEUR & HENDERSON

Blizzard Courier Orders

Date Range: 2014.09.01 to 2014.09.06 inclusive

Created: 20140910 14:09:43 ver: 2.9.27

#	Waybill	Srv Type	Order Time	Pickup Address	DropOff Address	Reff	Received By	\$	Agent
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1	720-8839	2	0902 11:38	100 King St West	2300 Yonge St	1760 - I.MONDROW - T1001486	nicole 0902 14:17	8.03	X
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*Parking For Union Varona
Acting*

Toronto Parking Authority
Carpark 39 - 20 Castlefield Avenue
HST INCLUDED (#R122981541)

THANK YOU!

Lane: 1
Tran-Id: 136802
Ticket-Nr: 200415132
In: 03/09/2014 09:05
Out: 03/09/2014 16:14

Parking Fee \$ 10.00
HST \$ 1.15

PURCHASE-SWIPE

VISA

XXXXXXXXXXXX3145

Auth: 029714

661192290011010180

14/09/03-16:14:30

Amount \$10.00

(94)(01/027)

APPROVED-THANK YOU

*Retain this copy
for your records*

Approved - Thank you!

Customer Copy

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>
40863863	1760	05/09/14	1101	Y	Taxable: Binding Tabs and Binding documentation charge Real Name: M. Crane Originator: CRANEM	\$2.40	Y	Y	

COPYING 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>
40885134	1760	15/09/14	1000	Y	Taxable: Copying Copies=2 Time:10:09 EquipmentID:TORPRINT Application:WINWORD.EXE FileInfo:Microsoft Word - TOR_LAW-#8519771-v1-IGUA_ Union Penalty Reducti Originator: CRANEM	\$0.50	Y	Y	
40885162	1760	15/09/14	1000	Y	Taxable: Copying Copies=1 Time:10:09 EquipmentID:TORPRINT Application:WINWORD.EXE FileInfo:Microsoft Word - TOR_LAW-#8519771-v1-IGUA_ Union Penalty Reducti Originator: CRANEM	\$0.25	Y	Y	
40963934	1760	25/09/14	1000	Y	Taxable: Copying Copies=5 Time:09:47 EquipmentID:TORPRINT Application:ACROBAT.EXE FileInfo:EB-2014-0145 IGUA s Final Submissions.pdf Originator: MONDROWI	\$1.25	Y	Y	

GOWLING, LAFLEUR & HENDERSON

Blizzard Courier Orders

Date Range: 2014.09.21 to 2014.09.30 inclusive

Created: 20141002 10:35:27 ver: 2.9.27

#	Waybill	Srv Type	Order Time	Pickup Address	DropOff Address	Reff	Received By	\$	Agent
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48	721- 7076	2	0925 09:54	100 King St West	2300 Yonge St	3436 - M.CRANE - T1001486	Nicole 0925 11:21	8.03	O
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November 10, 2014
INVOICE: 18084324

Industrial Gas Users Association
Our Matter: T1001486
Union 2013 ESM VA Clearance (EB-2014-0145) (IGUA14-ON-UN-8)

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
09/10/2014	0.40	Mark W. Crane	ARG Engaged in preparation of reporting e-mail to the client;
14/10/2014	0.20	Ian Mondrow	ARG Review Union reply argument;
30/10/2014	0.30	Mark W. Crane	ARG Engaged in review of the Board's written decision;
30/10/2014	0.30	Ian Mondrow	ARG Review decision;
31/10/2014	0.80	Mark W. Crane	ARG Prepared briefing note to the client regarding summary of the Board's final decision;

Total Fees for Professional Services

SUMMARY OF FEES

TK#	TK Name	Hours
3436	Crane, Mark W.	1.50
1760	Mondrow, Ian	0.50
	Total	2.00

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Errors and omissions excluded



Tuesday, December 02, 2014 3:46:30 PM

As of Monday, December 01, 2014 11:33:00 PM

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

Matter Code T1001486
Matter Name Union 2013 ESM VA Clearance (EB-2014-0145) (IGUA14-ON-UN-8)
Practice Area of Work Energy (SA10)
Status Open Open and Active
Open Date May 29, 2014
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
Nov 3, 2014	Mondrow, Ian 1760	Review M. Crane client briefing and supplementary note to client;	0.2
Total			0.2

<http://gowlinks.gowlings.corp/site/rex/matterDesc/wipdetail.asp?matteruno=1421412> | Cathy Galler

Blizzard Courier Ltd

Waybill 7247993
RcvTime 2014-12-11 15:09
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 T1001486
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 \$?