

April 4, 2016

VIA RESS AND COURIER

Ms. Kirsten Walli ONTARIO ENERGY BOARD P.O. Box 2319, 27th Floor 2300 Yonge Street Toronto, Ontario M4P 1E4 lan A. Mondrow Direct: 416-369-4670 ian.mondrow@gowlingwlg.com

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

File No. T986727

Dear Ms. Walli:

Re: EB-2016-0040 - Union Gas Limited (Union) April 1, 2016 QRAM Application.

Industrial Gas Users Association (IGUA) Statement of Costs.

Further to the Board's Decision and Order dated March 23, 2016 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,

mandrow

lan A. Mondrow

IAM:cag Encl.

cc: Dr. Shahrzad Rahbar (IGUA) Ghislaine Carrière/Lucie Gervais/Eveline Sallin (IGUA) Chris Ripley (Union) Crawford Smith (Torys) Valerie Young (Aegent)

TOR_LAW\ 8917287\1

GOWLING WLG (CANADA) LLP 1 First Canadian Place, 100 King Street West Suite 1600, Toronto, Ontario, M5X 1G5 Canada

T +1 (416) 862 7525 gowlingwlg.com Gowling WLG (Canada) LLP is a member of Gowling WLG, an international law firm which consists of independent and autonomous entities providing services around the world. Our structure is explained in more detail at www.gowlingwlg.com/legal



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- 2016-0040		Process: Union April 1, 2016 QRAM Application				
Party:	Indu	strial Gas Users Association		Affiant's Name: lan Mondrow (Gowling WLG)	
HST Numbe	er:	89659 3323 RT0001		HST Rate Ontario:	13.00%	
		Full Registrant	\checkmark	Qualifying Non-Profit		
		Unregistered		Tax Exempt		
		Other				

		Affidavit	
l,	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	northy			
Sworn or affirmed before r	me at the City/Town of		Toronto	,
in the Province/State of	Ontario	, on	April 4, 2016 (date)	
Commissioner for taking A	ffidavits Pag	ge 1 of 2		



Affidavit and Summary of Fees and Disbursements

File # EB- 2016-0040

Process: Union April 1, 2016 QRAM Application

Industrial Gas Users Association Party:

Summary of Fees and Disbursements Being Claimed						
Legal/consultant/other fees	\$	1,404.00				
Disbursements	\$	24.59				
HST	\$	185.72				
Total Cost Claim	\$	1,614.31				

	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



Detail of Fees and Disbursements Being Claimed

File # EB- 2016-0040 Process: Union April 1, 2016 QRA				5 QRAM A	oplica	tion			
Party: Industrial Gas Users Association			Service P	rovi	der Name:	lan	Mondrow	(Gow	ling WLC
<u>SERVICE PROVIDER TYPE</u> Legal Counsel	(check one)	Yea	r Called to Bar 1991			Pr	Complet ractising/Yea Exper 2	rs of R ience	
Articling Student/Paralegal Consultant Analyst						ŀ	lourly Rate:		\$330
For Consultant/Analyst:	CV attac		within previo	ous 2		narge	d (enter %):	1	3.0%
St	atement o								
	Hours		urly 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	State State	\$	330.00	\$	-1	\$	-	\$	-
Proposal Preparation		\$	330.00	\$	-	\$	-	\$	-
Argument									
Preparation	2.8	\$	330.00	\$	924.00	\$	120.12	\$	1,044.12
Oral Hearing									
Preparation		\$	330.00	\$	-	\$	-	\$	-
Attendance		\$	330.00	\$	-	\$	-	\$	-
Other Conferences									
Preparation		\$	330.00	\$	-	\$	-	\$	-
Attendance		\$	330.00	\$	-	\$	-	\$	-
Case Management	International Property of the	\$	170.00	\$	-	\$	-	\$	-
TOTAL SERVICE PROVIDER FEES				\$	924.00	\$	120.12	\$	1,044.12

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



File # EB- 2016-0040

Process:

Union April 1, 2016 QRAM Application

Party: Industrial Gas Users Association

Service Provider Name:

Ian Mondrow (Gowling WLG

Statement of	Disbursement	s Being Claimed			
		let Cost		HST	Total
Scanning/Photocopy	19 July 19 July				\$ -
Printing					\$ -
Courier	\$	24.09	\$	3.13	\$ 27.22
Telephone/Fax					\$ -
Transcripts					\$ -
Travel: Air					\$ -
Travel: Car					\$ -
Travel: Rail					\$ -
Travel (Other):					\$ -
Parking					\$ -
Тахі					\$ -
Accommodation					\$ -
Meals					\$ -
Other:					\$ -
Other:	đ				\$ -
Other:			CONTRACTOR OF		\$ -
TOTAL DISBURSEMENTS:	\$	24.09	Ś	3.13	\$ 27.22



Detail of Fees and Disbursements Being Claimed

File # EB- 2016-0040			Process: Union April 1, 2016 QRAM Application						
Party: Industrial Gas Users Association			Service Pr	ovid	ler Name:	Cath	y Galler (0	Gowli	ng WLG)
SERVICE PROVIDER TYPE Legal Counsel Articling Student/Paralegal Consultant Analyst For Consultant/Analyst:	(check one)	hed	r Called to Bar	ous 24	HST Rate Ch 4 months	н	Completo actising/Yea Exper courly Rate: d (enter %):	rs of R ience	
St	atement o	of Fe	es Being	Clai	med				
	Hours	Но	urly Rate	S	ubtotal		HST		Total
Pre-hearing Conference									
Preparation	S. Same	\$	100.00	\$	-	\$	-	\$	-
Attendance	1000	\$	100.00	\$	-	\$	-	\$	-
Technical Conference									
Preparation		\$	100.00	\$	-	\$	-	\$	-
Attendance	10.220.29	\$	100.00	\$	-	\$	-	\$	-
Interrogatories								-	
Preparation		\$	100.00	\$	-	\$	-	\$	-
Responses		\$	100.00	\$	-	\$	-	\$	-
Issues Conference		~	100.00	6		ć		ć	
Preparation		\$	100.00	\$	-	\$	-	\$ \$	-
Attendance ADR - Settlement Conference		\$	100.00	\$	-	\$	-	Ş	-
		ć	100.00	ć		ć		\$	-
Preparation Attendance		\$ \$	100.00	\$ \$	-	\$ \$	-	\$	-
Proposal Preparation		\$ \$	100.00	\$	-	\$	-	\$	-
Argument		Ş	100.00	Ŷ		Ŷ		Ŷ	
Preparation	0.2	Ś	100.00	\$	20.00	\$	2.60	\$	22.60
Oral Hearing	0.2	Ý	100.00	-	20100	-			
Preparation	17, 125, 126, 13	\$	100.00	\$	-	\$	-	\$	-
Attendance		\$	100.00	\$	-	\$	-	\$	- 2
Other Conferences		-							
Preparation		\$	100.00	\$	-	\$	-	\$	-
Attendance		\$	100.00	\$	-	\$	-	\$	-
Case Management		\$	170.00	\$	-	\$	-	\$	-
TOTAL SERVICE PROVIDER FEES	A MARKANIA ANALA			\$	20.00	\$	2.60	\$	22.60

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



File # EB- 2016-0040

Process:

Union April 1, 2016 QRAM Application

Party: Industrial Gas Users Association

Service Provider Name:

Cathy Galler (Gowling WLG)

	Statement of	Disbursements	Being Claimed				
		Ne	et Cost		HST	т	otal
Scanning/Photocopy		\$	0.50	\$	0.07	\$	0.57
Printing		1.200 - 200				\$	-
Courier						\$	-
Telephone/Fax						\$	-
Transcripts						\$	-
Travel: Air						\$	-
Travel: Car						\$	-
Travel: Rail						\$	-
Travel (Other):						\$	-
Parking						\$	-
Тахі						\$	-
Accommodation						\$	-
Meals						\$	-
Other:						\$	-
Other:						\$	-
Other:				CLORING PACE		\$	-
TOTAL DISBURSEMEN	ITS:	\$	0.50	\$	0.07	\$	0.57

GOWLinks - WIP Fees Detail

gowlinks

Monday, April 04, 2016 11:39:31 AM

As of Sunday, April 03, 2016 11:30:00 PM

Client Code	
Client Name	Industrial Gas Users Association
Nature of Client Business	Oil & Gas
Matter Code	<u>T986727</u>
Matter Name	Union QRAM (IGUA16-ON-UN-7)
Client Reference Code	
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 **

W	/IP Fees Detail	All Timekeepers V			
	Date -	Timekeeper	Remarks	Hours	
RG	Mar 14, 2016	Mondrow, Ian 1760	Review Union filing and notes/guestions to V. Young;	1.2	
RG	Mar 15, 2016	Mondrow, Ian 1760	Review Aegent report and response to questions; review Staff questions and CME submissions; draft interim submissions;	0.5	
RG	Mar 15, 2016	Galler, Cathy 8440	Drafting and filing letter of comment with respect to the April 1, 2016 QRAM application;	0.2	
RG	Mar 17, 2016	Mondrow, Ian 1760	Review Union interrogatory responses and Staff closing submissions; draft IGUA closing submissions;	1.0	
RG	Mar 28, 2016	Mondrow, Ian 1760	Review of decision;	0.1	
	Total			3.0	

http://gowlinks.gowlings.corp/site/rex/matterDesc/wipdetail.asp?matteruno=1096015 | Cathy Galler

GOWLinks - Unbilled Disbursements Detail

Unbilled Disbursements Detail	All Costs V	
	** This is a Screened Matter **	
Tax Jurisdiction	Ontario HST (ONT)	
Nature of Work		
Close Date Billing Professional	Mondrow, Ian (1760)	
Open Date	Dec 13, 2010	
Status	Open Open and Active	
Practice Area of Work	Corporate Commercial (BL01)	
Client Reference Code		
Matter Name	Union QRAM (IGUA16-ON-UN-7)	
Matter Code	<u>T986727</u>	
Nature of Client Business	Oil & Gas	
Client Name	Industrial Gas Users Association	
Client Code		
		As of Sunday, April 03, 2016 11:30:00 PM
gowlinks		Monday, April 04, 2016 11:39:52 AM

Date -	Timekeeper	Remarks	Amount
Mar 15, 2016	Scanning Service	Scans=2 Time:1644 EquipmentID:2.16.147	\$0.50
Mar 15, 2016	Courier	BLIZZARD 1 Piece(s) 100 King St West> 2300 Yonge St	\$8.03
Mar 17, 2016	Courier	BLIZZARD 1 Piece(s) 100 King St West> 2300 Yonge St	\$8.03
Total			\$16.56

Total

http://gowlinks.gowlings.corp/site/rex/matterDesc/disbdetail.asp?matteruno=1096015 | Cathy Galler

SCANNING DISBURSEMENT DETAIL

Cost ID	Authorized By	Date	Cost Type	Tax Flag	Cost Description	Amount	Sum on Bill	Print on Bill	Phase/
44507336	1760	15/03/16	1005	Y	Taxable: Scanning Service Scans=2 Time:1644 EquipmentID:2.16.147 Originator: GALLERC	\$0.50	Y	Ŷ	Task

GOWLING, LAFLEUR & HENDERSON

Blizzard Courier Orders

Date Range: 2016.03.13 to 2016.03.19 inclusive

Created: 20160323 15:15:31 ver: 2.9.27

#	Waybill Srv Type	Order Time	Pickup Address	DropOff Address	Reff	Received By	\$	Agent	
---	---------------------	---------------	-------------------	--------------------	------	----------------	----	-------	--

29 ⁷⁴²⁻ 2132	2 (nd)	0315 17:19	100 King St West	2300 Yonge St	1760 - i mondrow - T986727	wafae 0316 11:42	8.03	т
42 742- 3207	2	0317	100 King St	2300 Yonge St	1760 - i mondrow -	melany	8.03	т



Detail of Fees and Disbursements Being Claimed

File # EB- 2016-0040		Process:	Uni	on April 1, 2	2016	5 QRAM Ap	oplica	tion	
Party: Industrial Gas Users Association			Service P	rovi	der Name:	Vale	erie Young	(Aeg	ent)
<u>SERVICE PROVIDER TYPE</u> Legal Counsel Articling Student/Paralegal Consultant Analyst For Consultant/Analyst:	(check one)	ched	within previo	ous 2		ŀ	Complet ractising/Yea Exper 3 Hourly Rate: d (enter %):	rs of R ience 6	
Si	tatement o	of Fe	es Being	Clai	imed				
	Hours	Но	urly Rate	S	Subtotal		HST		Total
Pre-hearing Conference									
Preparation		\$	230.00	\$	-	\$	-	\$	-
Attendance		\$	230.00	\$	-	\$		\$	-
Technical Conference									
Preparation		\$	230.00	\$	-	\$	- 1	\$	-
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	2.0	\$	230.00	\$	460.00	\$	59.80	\$	519.80
Oral Hearing									
Preparation		\$	230.00	\$	-	\$	-	\$	-
Attendance		\$	230.00	\$	-	\$	-	\$	-
Other Conferences									
Preparation		\$	230.00	\$	-	\$	-	\$	-
Attendance		\$	230.00	\$	-	\$	-	\$	-
Case Management		\$	170.00	\$	-	\$	-	\$	-
TOTAL SERVICE PROVIDER FEES				\$	460.00	\$	59.80	\$	519.80

EB-2016-0040

Union Gas - April 1, 2016 Quarterly Rate Adjustment

Review of QRAM Filing for the Industrial Gas Users Association

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

Date	Description	Hours
Mar 14 & 15 - 16	Review of Union's April 1, 2016 QRAM filing	2.0
Total		2.0

Blizzard Courier Ltd Waybill 7430014 RcvTime 2016-04-04 16:09 PUcompany Gowling WLG (Canada) LLP 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 27th DOcontact kirsten walli Signature Required Y ST 2 NextDay Y Pieces 1 Weight 0 Van Required N Instructions REF1_1 t986727 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 \$?