

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 \$?