

Ian A. Mondrow
Direct: 416-369-4670
ian.mondrow@gowlingwlg.com

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

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VIA RESS AND COURIER

File No. T1001494

Ms. Kirsten Walli
ONTARIO ENERGY BOARD
P.O. Box 2319, 27th Floor
2300 Yonge Street
Toronto, Ontario
M4P 1E4

Dear Ms. Walli:

Re: EB-2015-0237 – Natural Gas Market Review (NGMR).

Industrial Gas Users Association (IGUA) Response to Enbridge Gas Distribution (EGD) Comments on IGUA's Statement of Costs.

In EGD's June 6th letter of comments on intervenor cost submissions, EGD asserts that IGUA's disbursements include "*a second charge*" for HST on the January 21st parking disbursement "*for a difference of \$2.60*". While we understand why EGD would so assert, the assertion is incorrect.

The Board's cost disbursement claim form has an embedded formulaic error in the "Parking" row. Unlike the other disbursement categories on this form, the entries across the "Parking" row do not add properly. Specifically, the "total" column for the parking row includes only the number which is input into the "Net Cost" column, and not the number which is inserted into the "HST" column. Accordingly, the only way to get the disbursement form to balance properly (i.e. reflecting actual disbursements in the "TOTAL DISBURSEMENTS" row), is to put the post HST parking disbursement in the "Net Cost" column. (We have populated all of our forms this way since the Board's current forms were issued.)

We note that the total disbursements claimed by IGUA on each such form is correct. (The total claimed for the form is calculated by the form by summing the "Total" column entries for each row on the form.)

We have previously brought this embedded formulaic error to Board Staff's attention.

We trust this clarifies IGUA's claim, which, as noted above, is correct as filed.

Yours truly,



Ian A. Mondrow

IAM:cag

cc: Tania Persad (EGD)
Lesley Austin (EGD)
Stephen Cain (Board Staff)