

July 7, 2016

**VIA RESS AND COURIER**

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

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

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

File No. T1007912

Dear Ms. Walli:

**Re: EB-2015-0276 – Union Gas Limited (Union) Application for 2014 Demand Side Management Clearance of Variance Accounts.**

**Industrial Gas Users Association (IGUA) Statement of Costs.**

Further to the Board's Decision and Order dated June 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,



Ian A. Mondrow

IAM:cag  
Encl.

cc: Dr. Shahrzad Rahbar (IGUA)  
Ghislaine Carrière/Lucie Gervais/Eveline Sallin (IGUA)  
V. Innis (Union)  
A. Smith (Torys LLP, Counsel for Union)  
V. Mazzone (OEB Staff)  
M. Millar (OEB Staff)

TOR\_LAW\ 8976653\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.**

<b>File # EB-</b> <u>2015-0276</u>	<b>Process:</b> <u>Union 2014 DSM VA Clearance</u>
<b>Party:</b> <u>Industrial Gas Users Association</u>	<b>Affiant's Name:</b> <u>Ian Mondrow (Gowling WLG)</u>
<b>HST Number:</b> <u>89659 3323 RT0001</u>	<b>HST Rate Ontario:</b> <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** July 7, 2016,  
(date)

  
**Commissioner for taking Affidavits**

**Ontario Energy Board**  
**COST CLAIM FOR HEARINGS**



**Affidavit and Summary of Fees and Disbursements**

File # EB- 2015-0276

Process: Union 2014 DSM VA Clearance

Party: Industrial Gas Users Association

**Summary of Fees and Disbursements Being Claimed**

Legal/consultant/other fees	\$	12,515.00
Disbursements	\$	96.55
HST	\$	1,639.51
<b>Total Cost Claim</b>	<b>\$</b>	<b>14,251.06</b>

**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>2015-0276</u>	Process: <u>Union 2014 DSM VA Clearance</u>
Party: <u>Industrial Gas Users Association</u>	Service Provider Name: <u>Ian Mondrow (Gowling WLC)</u>

  

<b>SERVICE PROVIDER TYPE</b> (check one ) <input checked="" type="checkbox"/> Legal Counsel <input type="checkbox"/> Articling Student/Paralegal <input type="checkbox"/> Consultant <input type="checkbox"/> Analyst 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; padding: 2px; width: 60px; margin: 0 auto;">1991</div>	Completed Years Practising/Years of Relevant Experience <div style="border: 1px solid black; padding: 2px; width: 120px; margin: 0 auto;">25</div>	Hourly Rate: <div style="border: 1px solid black; padding: 2px; width: 100px; margin: 0 auto;">\$330</div>  HST Rate Charged (enter %): <div style="border: 1px solid black; padding: 2px; width: 100px; margin: 0 auto;">13.0%</div>
---	---	---	---

Statement of Fees Being Claimed					
	Hours	Hourly Rate	Subtotal	HST	Total
<b>Pre-hearing Conference</b>					
Preparation		\$ 330.00	\$ -	\$ -	\$ -
Attendance		\$ 330.00	\$ -	\$ -	\$ -
<b>Technical Conference</b>					
Preparation		\$ 330.00	\$ -	\$ -	\$ -
Attendance		\$ 330.00	\$ -	\$ -	\$ -
<b>Interrogatories</b>					
Preparation	23.1	\$ 330.00	\$ 7,623.00	\$ 990.99	\$ 8,613.99
Responses		\$ 330.00	\$ -	\$ -	\$ -
<b>Issues Conference</b>					
Preparation		\$ 330.00	\$ -	\$ -	\$ -
Attendance		\$ 330.00	\$ -	\$ -	\$ -
<b>ADR - Settlement Conference</b>					
Preparation		\$ 330.00	\$ -	\$ -	\$ -
Attendance		\$ 330.00	\$ -	\$ -	\$ -
Proposal Preparation		\$ 330.00	\$ -	\$ -	\$ -
<b>Argument</b>					
Preparation	14.4	\$ 330.00	\$ 4,752.00	\$ 617.76	\$ 5,369.76
<b>Oral Hearing</b>					
Preparation		\$ 330.00	\$ -	\$ -	\$ -
Attendance		\$ 330.00	\$ -	\$ -	\$ -
<b>Other Conferences</b>					
Preparation		\$ 330.00	\$ -	\$ -	\$ -
Attendance		\$ 330.00	\$ -	\$ -	\$ -
<b>Case Management</b>		\$ 170.00	\$ -	\$ -	\$ -
<b>TOTAL SERVICE PROVIDER FEES</b>			\$ 12,375.00	\$ 1,608.75	\$ 13,983.75



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



File # EB- 2015-0276

Process: Union 2014 DSM VA Clearance

Party: Industrial Gas Users Association

Service Provider Name: Ian Mondrow (Gowling WLG)

Statement of Disbursements Being Claimed			
	Net Cost	HST	Total
Scanning/Photocopy	\$ 9.75	\$ 1.27	\$ 11.02
Printing			\$ -
Courier	\$ 80.30	\$ 10.44	\$ 90.74
Telephone/Fax			\$ -
Transcripts			\$ -
Travel: Air			\$ -
Travel: Car			\$ -
Travel: Rail			\$ -
Travel (Other):			\$ -
Parking			\$ -
Taxi			\$ -
Accommodation			\$ -
Meals			\$ -
Other:			\$ -
Other:			\$ -
Other:			\$ -
<b>TOTAL DISBURSEMENTS:</b>	<b>\$ 90.05</b>	<b>\$ 11.71</b>	<b>\$ 101.76</b>

# Ontario Energy Board

## COST CLAIM FOR HEARINGS



### Detail of Fees and Disbursements Being Claimed

File # EB- <u>2015-0276</u>	Process: <u>Union 2014 DSM VA Clearance</u>
Party: <u>Industrial Gas Users Association</u>	Service Provider Name: <u>Cathy Galler (Gowling WLG)</u>
<div style="display: flex; justify-content: space-between;"> <div style="width: 40%;"> <p><b>SERVICE PROVIDER TYPE</b> (check one)</p> <p>Legal Counsel <input type="checkbox"/></p> <p>Articling Student/Paralegal <input checked="" 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> <div style="border: 1px solid black; width: 50px; height: 20px; margin: 0 auto;"></div> </div> <div style="width: 40%;"> <p>Completed Years Practising/Years of Relevant Experience</p> <div style="border: 1px solid black; width: 100px; text-align: center; margin: 0 auto;">6</div> <p>Hourly Rate: <span style="border: 1px solid black; padding: 0 10px;">\$100</span></p> <p>HST Rate Charged (enter %): <span style="border: 1px solid black; padding: 0 10px;">13.0%</span></p> </div> </div>	

Statement of Fees Being Claimed					
	Hours	Hourly Rate	Subtotal	HST	Total
<b>Pre-hearing Conference</b>					
Preparation		\$ 100.00	\$ -	\$ -	\$ -
Attendance		\$ 100.00	\$ -	\$ -	\$ -
<b>Technical Conference</b>					
Preparation		\$ 100.00	\$ -	\$ -	\$ -
Attendance		\$ 100.00	\$ -	\$ -	\$ -
<b>Interrogatories</b>					
Preparation	0.8	\$ 100.00	\$ 80.00	\$ 10.40	\$ 90.40
Responses		\$ 100.00	\$ -	\$ -	\$ -
<b>Issues Conference</b>					
Preparation		\$ 100.00	\$ -	\$ -	\$ -
Attendance		\$ 100.00	\$ -	\$ -	\$ -
<b>ADR - Settlement Conference</b>					
Preparation		\$ 100.00	\$ -	\$ -	\$ -
Attendance		\$ 100.00	\$ -	\$ -	\$ -
Proposal Preparation		\$ 100.00	\$ -	\$ -	\$ -
<b>Argument</b>					
Preparation	0.6	\$ 100.00	\$ 60.00	\$ 7.80	\$ 67.80
<b>Oral Hearing</b>					
Preparation		\$ 100.00	\$ -	\$ -	\$ -
Attendance		\$ 100.00	\$ -	\$ -	\$ -
<b>Other Conferences</b>					
Preparation		\$ 100.00	\$ -	\$ -	\$ -
Attendance		\$ 100.00	\$ -	\$ -	\$ -
<b>Case Management</b>		\$ 170.00	\$ -	\$ -	\$ -
<b>TOTAL SERVICE PROVIDER FEES</b>			\$ 140.00	\$ 18.20	\$ 158.20

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



File # EB- 2015-0276

Process: Union 2014 DSM VA Clearance

Party: Industrial Gas Users Association

Service Provider Name: Cathy Galler (Gowling WLG)

Statement of Disbursements Being Claimed			
	Net Cost	HST	Total
Scanning/Photocopy	\$ 6.50	\$ 0.85	\$ 7.35
Printing			\$ -
Courier			\$ -
Telephone/Fax			\$ -
Transcripts			\$ -
Travel: Air			\$ -
Travel: Car			\$ -
Travel: Rail			\$ -
Travel (Other):			\$ -
Parking			\$ -
Taxi			\$ -
Accommodation			\$ -
Meals			\$ -
Other:			\$ -
Other:			\$ -
Other:			\$ -
<b>TOTAL DISBURSEMENTS:</b>	<b>\$ 6.50</b>	<b>\$ 0.85</b>	<b>\$ 7.35</b>

March 15, 2016  
INVOICE: 18408453

**Industrial Gas Users Association**  
**Our Matter: T1007912**  
**Union 2014 DSM VA Clearance (EB-2015-0276) (IGUA16-ON-UN-2)**

**PROFESSIONAL SERVICES**

	Date	Hours	Timekeeper	Description
A	18/02/2016	0.40	Cathy Galler	Binder organization; formatting and filing letter of intervention;
A	18/02/2016	1.30	Ian Mondrow	Discussion with S. Rahbar; review status of filing and revising/completing draft intervention letter;
A	22/02/2016	3.50	Ian Mondrow	Review application materials;
I	23/02/2016	0.20	Cathy Galler	Preparation and filing of Declaration and Undertakings concerning confidential information;
I	23/02/2016	0.20	Cathy Galler	Formatting and filing interrogatories;
I	23/02/2016	3.70	Ian Mondrow	Continue review of application materials; draft interrogatories;
I	23/02/2016	0.90	Ian Mondrow	Instruct preparation of confidentiality undertakings relating to LVC CPSV report; update note to S. Rahbar;
A	24/02/2016	0.10	Ian Mondrow	Input for IGUA status report to members;
A	25/02/2016	0.20	Ian Mondrow	Call with S. Rahbar relating to status of and approach to proceeding;

**Total Fees for Professional Services**

**DISBURSEMENTS**

**Taxable Costs**

18/02/2016	Courier BLIZZARD 1 Piece(s) 100 King St West --> 2300 Yonge St	\$8.03
23/02/2016	Scanning Service Scans=7 Time:1427 EquipmentID:2.16.147	\$1.75
23/02/2016	Courier BLIZZARD 1 Piece(s) 100 King St West --> 2300 Yonge St	\$8.03
<b>Total Taxable Disbursements</b>		<b><u>\$17.81</u></b>

**SUMMARY OF FEES**

TK Name	Hours
Galler, Cathy	0.80
Mondrow, Ian	9.70

Terms: due upon receipt  
Interest at the rate of 0.8% 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: 2016.02.14 to 2016.02.20 inclusive

Created: 20160223 17:22:33 ver: 2.9.27

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

44	<del>741</del> 1526	2 (nd)	0218 15:51	100 King St West	2300 Yonge St	1760 - l.mondrow - t1007912	Fatima 0219 09:32	8.03	+A
----	------------------------	-----------	---------------	---------------------	---------------	--------------------------------	-------------------------	------	----

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>
44372692	1760	23/02/16	1005	Y	Taxable: Scanning Service Scans=7 Time:1427 EquipmentID:2.16.147 Originator: GALLERC	\$1.75	Y	Y	

# GOWLING, LAFLEUR & HENDERSON

## Blizzard Courier Orders

Date Range: 2016.02.21 to 2016.02.29 inclusive

Created: 20160303 12:09:39 ver: 2.9.27

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

16	741- 5240	2 (nd)	0223 15:10	100 King St West	1760 - mondrow - 2300 Yonge St	1760 - mondrow - t1007912	Fatima 0224 08:35	8.03	K
----	--------------	-----------	---------------	---------------------	-----------------------------------	------------------------------	----------------------	------	---

April 11, 2016  
INVOICE: 18425386

**Industrial Gas Users Association**  
**Our Matter: T1007912**  
**Union 2014 DSM VA Clearance (EB-2015-0276) (IGUA16-ON-UN-2)**

**PROFESSIONAL SERVICES**

	<b>Date</b>	<b>Hours</b>	<b>Timekeeper</b>	<b>Description</b>
I	01/03/2016	2.00	Ian Mondrow	Review confidential CPSV report; review status of record relating to confidentiality requests;
I	03/03/2016	3.90	Ian Mondrow	Draft letter relating to Diamond Engineering Report confidentiality claim for review by S. Rahbar; discuss with S. Rahbar and redraft;
I	07/03/2016	0.20	Cathy Galler	Formatting and filing additional interrogatories on confidential report;
I	07/03/2016	2.00	Ian Mondrow	Draft interrogatories relating to Diamond Engineering CPSV study; draft covering letter to address confidential filing protocols; call with S. Rahbar relating to Union's confidentiality response;
I	08/03/2016	2.50	Ian Mondrow	Discussion with S. Rahbar relating to Diamond Report and appropriate scope of confidentiality to respond to Union letter to OEB; draft responding letter for filing; draft letter relating to S. Rahbar Declaration and Undertaking; review additional letter from Union regarding interrogatory responses and draft response;
I	09/03/2016	0.70	Ian Mondrow	Review and revise letter relating to IGUA supplementary interrogatories for filing; commence review of Union interrogatory responses;
I	10/03/2016	2.50	Ian Mondrow	Review SEC letter relating to Diamond Report interrogatories; continue review of Union interrogatory responses;
A	10/03/2016	1.00	Ian Mondrow	Call with S. Rahbar relating to developments and general approach to the case; review Gassentials report to IGUA members relating to issues being pursued;
I	11/03/2016	0.20	Ian Mondrow	Review Union updated interrogatory and Diamond Report re-filing covering letter;
I	14/03/2016	1.60	Ian Mondrow	Instructions to prepare redacted/confidential version comparison for review and provision of files; review revised redacted Diamond Report; draft additional correspondence for review by IGUA;
I	16/03/2016	1.30	Ian Mondrow	Review and revise draft additional confidentiality submission; discuss approach with S. Rahbar and further revisions;
I	18/03/2016	0.50	Ian Mondrow	Review SEC interrogatories on LVC verification report; correspondence with SEC relating to issues of concern;

Terms: due upon receipt  
Interest at the rate of 0.8% per annum will be charged on all amounts not paid within one month from the date of this invoice  
Errors and omissions excluded



April 11, 2016  
INVOICE: 18425386

**Total Fees for Professional Services**

**SUMMARY OF FEES**

<b>TK Name</b>	<b>Hours</b>
Galler, Cathy	0.20
Mondrow, Ian	18.20
<b>Total</b>	<b>18.40</b>

**DISBURSEMENTS**

**Taxable Costs**

04/03/2016	Courier BLIZZARD 1 Piece(s) 100 King St West --> 2300 Yonge St, Toronto	\$8.03
07/03/2016	Copying Copies=15 Time:16:44 EquipmentID:TORPRINT Application:ACROBAT.EXE FileInfo:IGUA_Confidential IRs_Union_20160307.pdf	\$3.75
07/03/2016	Scanning Service Scans=2 Time:1632 EquipmentID:2.16.147	\$0.50
08/03/2016	Scanning Service Scans=2 Time:1422 EquipmentID:2.16.147	\$0.50
08/03/2016	Scanning Service Scans=2 Time:1623 EquipmentID:2.16.147	\$0.50
08/03/2016	Courier BLIZZARD 1 Piece(s) 100 King St West --> 2300 Yonge St	\$8.03
08/03/2016	Courier BLIZZARD 1 Piece(s) 100 King St West --> 2300 Yonge St, Toronto	\$8.03
09/03/2016	Scanning Service Scans=2 Time:1155 EquipmentID:2.16.147	\$0.50
10/03/2016	Copying Copies=6 Time:10:56 EquipmentID:TORPRINT Application:ACROBAT.EXE FileInfo:IGUA Union 2014 DSM VA Declaration and Undertaking (SR)-TOR_LAW-	\$1.50
10/03/2016	Courier BLIZZARD 1 Piece(s) 100 King St West --> 2300 Yonge St	\$8.03
16/03/2016	Scanning Service Scans=3 Time:1419 EquipmentID:2.16.147	\$0.75
16/03/2016	Courier BLIZZARD 1 Piece(s) 100 King St West --> 2300 Yonge St	\$8.03

Terms: due upon receipt  
Interest at the rate of 0.8% per annum will be charged on all amounts not paid within one month from the date of this invoice  
Errors and omissions excluded



April 11, 2016  
INVOICE: 18425386

**Total Taxable Disbursements**

**\$48.15**

# GOWLING WLG( Canada) LLP

## Blizzard Courier Orders

Date Range: 2016.03.01 to 2016.03.05 inclusive

Created: 20160314 16:22:30 ver: 2.9.27

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

15	741- 7877	2	0304 11:17	100 King St West	2300 Yonge St Toronto	1760 - l.mondrow - t1007912	fatima 0304 14:07	8.03	G
----	--------------	---	---------------	---------------------	-----------------------	--------------------------------	-------------------------	------	---

SCANNING/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>
44454142	1760	07/03/16	1005	Y	Taxable: Scanning Service Scans=2 Time:1632 EquipmentID:2.16.147 Originator: GALLERC	\$0.50	Y	Y	
44463223	1760	08/03/16	1005	Y	Taxable: Scanning Service Scans=2 Time:1422 EquipmentID:2.16.147 Originator: GALLERC	\$0.50	Y	Y	
44463282	1760	08/03/16	1005	Y	Taxable: Scanning Service Scans=2 Time:1623 EquipmentID:2.16.147 Originator: GALLERC	\$0.50	Y	Y	
44471366	1760	09/03/16	1005	Y	Taxable: Scanning Service Scans=2 Time:1155 EquipmentID:2.16.147 Originator: GALLERC	\$0.50	Y	Y	
44515445	1760	16/03/16	1005	Y	Taxable: Scanning Service Scans=3 Time:1419 EquipmentID:2.16.147 Originator: GALLERC	\$0.75	Y	Y	
<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>
44454292	1760	07/03/16	1000	Y	Taxable: Copying Copies=15 Time:16:44 EquipmentID:TORPRINT Application:ACROBAT.EXE FileInfo:IGUA_Confidential IRs_Union_20160307.pdf Originator: MONDROWI	\$3.75	Y	Y	
44480442	1760	10/03/16	1000	Y	Taxable: Copying Copies=6 Time:10:56 EquipmentID:TORPRINT Application:ACROBAT.EXE FileInfo:IGUA Union 2014 DSM VA Declaration and Undertaking (SR)- TOR_LAW- Originator: MONDROWI	\$1.50	Y	Y	

# GOWLING, LAFLEUR & HENDERSON

## Blizzard Courier Orders

Date Range: 2016.03.06 to 2016.03.12 inclusive

Created: 20160318 11:13:46 ver: 2.9.27

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

12	<del>741-</del> 9010	2	0308 11:31	100 King St West	2300 Yonge St	1760 - i.mandrow - t1007912	alexa 0308 13:07	8.03	G
----	-------------------------	---	---------------	---------------------	---------------	--------------------------------	------------------------	------	---

17	<del>741-</del> 9192	2 (nd)	0308 15:16	100 King St West	2300 Yonge St Toronto	1760 - mondrow - t1007912	fatima 0309 09:09	8.03	Y
----	-------------------------	-----------	---------------	---------------------	-----------------------	------------------------------	-------------------------	------	---

44	<del>742-</del> 8107	2	0310 11:20	100 King St West	2300 Yonge St	1760 - mondrow - t1007912	Ben 0310 12:42	8.03	E
----	-------------------------	---	---------------	---------------------	---------------	------------------------------	----------------------	------	---

# 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
---	---------	-------------	---------------	-------------------	--------------------	------	----------------	----	-------

35	742 2582	2 (nd)	0316 15:08	100 King St West	2300 Yonge St	1760 - mondrow - t1007912	Natalia 0317 08:59	8.03	K
----	-------------	-----------	---------------	---------------------	---------------	------------------------------	-----------------------	------	---

May 16, 2016  
INVOICE: 18449155

Industrial Gas Users Association  
Our Matter: T1007912  
Union 2014 DSM VA Clearance (EB-2015-0276) (IGUA16-  
ON-UN-2)

**PROFESSIONAL SERVICES**

Date	Hours	Timekeeper	Description
I 12/04/2016	0.20	Ian Mondrow	Review Union's further response on confidentiality issues with CPSV report and review IGUA's earlier submissions;

**Total Fees for Professional Services**

**SUMMARY OF FEES**

TK Name	Hours
Mondrow, Ian	0.20
<b>Total</b>	<b>0.20</b>

June 10, 2016  
INVOICE: 18464250

**Industrial Gas Users Association**  
**Our Matter: T1007912**  
**Union 2014 DSM VA Clearance (EB-2015-0276) (IGUA16-ON-UN-2)**

#### PROFESSIONAL SERVICES

	Date	Hours	Timekeeper	Description
I	02/05/2016	0.20	Cathy Galler	Formatting and filing redacted interrogatories to Union;
I	02/05/2016	1.10	Ian Mondrow	Review Procedural Order No. 3 and Diamond Report interrogatories; instructions regarding remaining required redaction; draft covering letter; review SEC interrogatories on Diamond Report;
A	13/05/2016	0.30	Ian Mondrow	Review OGVG and APPrO submissions;
A	14/05/2016	5.70	Ian Mondrow	Review supplemental interrogatory responses and argument; note to S. Rahbar relating to review of draft argument;
A	15/05/2016	1.50	Ian Mondrow	Call with S. Rahbar to review draft final submissions; review SEC final submissions; review and finalize IGUA submissions and send with instructions for formatting and filing;
A	16/05/2016	0.20	Cathy Galler	Formatting and filing submissions;
A	25/05/2016	0.40	Ian Mondrow	Review Union reply submissions;

#### Total Fees for Professional Services

#### SUMMARY OF FEES

TK Name	Hours
Galler, Cathy	0.40
Mondrow, Ian	9.00
<b>Total</b>	<b>9.40</b>

#### DISBURSEMENTS

##### Taxable Costs

02/05/2016	Copying Copies=15 Time:14:35 EquipmentID:TORPRINT Application:ACROBAT.EXE FileInfo:IGUA_Redacted IRs_Union_20160502.pdf	\$3.75
02/05/2016	Copying Copies=3 Time:15:07 EquipmentID:TORPRINT Application:ACROBAT.EXE FileInfo:ExtractPage1.pdf	\$0.75

Terms: due upon receipt  
Interest at the rate of 0.8% per annum will be charged on all amounts not paid within one month from the date of this invoice  
Errors and omissions excluded



June 10, 2016  
INVOICE: 18464250

02/05/2016	Scanning Service Scans=2 Time:1456 EquipmentID:2.16.147	\$0.50
02/05/2016	Courier BLIZZARD 1 Piece(s) 100 King St West --> 2300 Yonge St	\$8.03
16/05/2016	Scanning Service Scans=1 Time:0935 EquipmentID:2.16.147	\$0.25
16/05/2016	Scanning Service Scans=5 Time:0909 EquipmentID:2.16.147	\$1.25
16/05/2016	Courier BLIZZARD 1 Piece(s) 100 King St West --> 2300 Yonge St	\$8.03
	<b>Total Taxable Disbursements</b>	<b><u>\$22.56</u></b>

# GOWLING WLG( Canada) LLP

## Blizzard Courier Orders

Date Range: 2016.05.01 to 2016.05.05 inclusive

Created: 20160506 16:31:27 ver: 2.9.27

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

11	<del>744-</del> 2811	2 (nd)	0502 16:29	100 King St West	2300 Yonge St	1760 - l.mondrow - t1007912	Fatima 0503 08:53	8.03	K
----	-------------------------	-----------	---------------	---------------------	---------------	--------------------------------	-------------------------	------	---

SCANNING/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>
44802008	1760	02/05/16	1000	Y	Taxable: Copying Copies=15 Time:14:35 EquipmentID:TORPRINT Application:ACROBAT.EXE Fileinfo:IGUA_Redacted IRs_Union_20160502.pdf Originator: MONDROWI	\$3.75	Y	Y	
44802102	1760	02/05/16	1000	Y	Taxable: Copying Copies=3 Time:15:07 EquipmentID:TORPRINT Application:ACROBAT.EXE Fileinfo:ExtractPage1.pdf Originator: MONDROWI	\$0.75	Y	Y	
44799954	1760	02/05/16	1005	Y	Taxable: Scanning Service Scans=2 Time:1456 EquipmentID:2.16.147 Originator: GALLERC	\$0.50	Y	Y	
44889731	1760	16/05/16	1005	Y	Taxable: Scanning Service Scans=1 Time:0935 EquipmentID:2.16.147 Originator: GALLERC	\$0.25	Y	Y	
44889770	1760	16/05/16	1005	Y	Taxable: Scanning Service Scans=5 Time:0909 EquipmentID:2.16.147 Originator: GALLERC	\$1.25	Y	Y	

# GOWLING, LAFLEUR & HENDERSON

## Blizzard Courier Orders

Date Range: 2016.05.15 to 2016.05.21 inclusive

Created: 20160531 11:46:10 ver: 2.9.27

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

3	744- 8202	2	0516 11:29	100 King St West	2300 Yonge St	1760 - mondrow - t1007912	fatima/fatima 0516 13:25	8.03	23
---	--------------	---	---------------	---------------------	---------------	------------------------------	-----------------------------	------	----

**gowlinks**

Monday, July 04, 2016 10:45:31 AM

As of Sunday, July 03, 2016 11:31:00 PM

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

**Matter Code** T1007912  
**Matter Name** Union 2014 DSM VA Clearance (EB-2015-0276) (IGUA16-ON-UN-2)  
**Client Reference Code**  
**Practice Area of Work** Energy (SA10)  
**Status** Open Open and Active  
**Open Date** Feb 18, 2016  
**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
Jun 27, 2016	Mondrow, Ian 1760	Review decision and reporting note to IGUA;	0.4
<b>Total</b>			0.4

<http://gowlinks.gowlings.corp/site/rex/matterDesc/wipdetail.asp?matteruno=1586235> | Cathy Galler

**Blizzard Courier Ltd**

Waybill 7469202

RcvTime 2016-07-07 15:07

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 kristen walli

Signature Required Y

ST 2

NextDay Y

Pieces 1

Weight 0

Van Required N

Instructions

REF1\_1 t1007912

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 \$ ?