

January 11, 2017

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@gowlingwlg.com

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

File No. T986727

Dear Ms. Walli:

Re: EB-2016-0334: Union Gas Limited (Union) January 1, 2017 QRAM Application.

Industrial Gas Users Association (IGUA) Statement of Costs.

Further to the Board's Decision and Interim Order dated December 21, 2016 for the captioned proceeding, enclosed, on behalf of IGUA, please find a Statement of Costs.

The costs claimed by IGUA in respect of this QRAM are higher than is usually the case in QRAM proceedings.

The primary driver of the incremental (relative to other QRAMs) costs incurred in respect of this QRAM filing is the pre-filing briefing initiative undertaken by Union in which IGUA participated. This QRAM reflected; i) the implementation of Union's Dawn reference price; ii) the gas supply cost impacts of Union's shift of supply to Dawn; and iii) the related reorganization of Union's delivery areas (into North East and North West). In light of these changes, Union provided to those parties who regularly review and comment on QRAM applications (i.e. Board Staff, IGUA and CME) a draft of its intended QRAM filing, and convened a conference call during which Union reviewed the draft filing and provided an opportunity for questions/discussion. The writer and Val Young from Aegent participated in that briefing on behalf of IGUA, and we both found it tremendously helpful. The balance of the regulatory process which followed was no doubt more efficient as a result of the briefing than it otherwise would have been.

Further, given the uniqueness of the instant QRAM as a result of the changes noted above, on behalf of IGUA we provided some supplementary comments following our initial (December 14th) letter of comment. In our initial letter of comment we suggested that *"any additional clarification that Union could provide to highlight, and isolate, the net customer impact of the shift to Dawn (as distinct from general price increases) would be helpful"*. After considering Union's responses to Board Staff's questions, we followed up on this suggestion in our supplementary letter of December 19th. Following some subsequent direct discussion with Union, we determined that, for present purposes, there was little additional clarity that Union could easily provide, and thus wrote on December 22nd to "close the record" in respect of our inquiries, and to explain the basis on which we pursued these inquiries and the reasons why we were satisfied that the matter had been

taken as far as it usefully could be in the instant proceeding. These exchanges, intended to ensure a complete record of the transitions reflected in the instant QRAM, also added somewhat to IGUA's costs as reflected in the enclosed claim.

In summary on this point, given the unique and transitional nature of the instant QRAM, we submit that IGUA's somewhat higher (relative to most other QRAM processes) cost claim in this matter remains reasonable and appropriate.

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)
Vanessa Innis (Union)
Crawford Smith (Torys)
Valerie Young (Aegent)

TOR_LAW\9088360\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- 2016-0334 Process: Union January 1, 2017 QRAM Application
Party: Industrial Gas Users Association Affiant's Name: Ian Mondrow (Gowling WLG)
HST Number: 89659 3323 RT0001 HST Rate Ontario: 13.00%
Full Registrant Qualifying Non-Profit
Unregistered Tax Exempt
Other

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.

Ian Mondrow
Signature of Affiant

Sworn or affirmed before me at the City/Town of Toronto,
in the Province/State of Ontario, on January 11, 2017,
(date)

Laura Vanni
Commissioner for taking Affidavits

Ontario Energy Board
COST CLAIM FOR HEARINGS



Affidavit and Summary of Fees and Disbursements

File # EB- 2016-0334 Process: Union January 1, 2017 QRAM Application

Party: Industrial Gas Users Association

Summary of Fees and Disbursements Being Claimed

Legal/consultant/other fees	\$	2,924.00
Disbursements	\$	33.87
HST	\$	384.53
Total Cost Claim	\$	3,342.40

Payment Information

Make cheque payable to: Industrial Gas Users Association

Send payment to this address: Dr. Shahrzad Rahbar, President
Industrial Gas Users Association
260 Centrum Boulevard, Suite 202
Orleans, Ontario K1E 3P4

Ontario Energy Board COST CLAIM FOR HEARINGS



Detail of Fees and Disbursements Being Claimed

File # EB- <u>2016-0334</u>	Process: <u>Union January 1, 2017 QRAM Application</u>	
Party: <u>Industrial Gas Users Association</u>	Service Provider Name: <u>Ian Mondrow (Gowling WLG)</u>	
SERVICE PROVIDER TYPE (check one)	Year Called to Bar	Completed Years Practising/Years of Relevant Experience
Legal Counsel <input checked="" type="checkbox"/>	<input type="text" value="1991"/>	<input type="text" value="26"/>
Articling Student/Paralegal <input type="checkbox"/>		
Consultant <input type="checkbox"/>		Hourly Rate: <input type="text" value="\$330"/>
Analyst <input type="checkbox"/>		
For Consultant/Analyst: <input type="checkbox"/> CV attached	HST Rate Charged (enter %): <input type="text" value="13.0%"/>	
<input checked="" type="checkbox"/> CV provided within previous 24 months		

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		\$ 330.00	\$ -	\$ -	\$ -
Responses		\$ 330.00	\$ -	\$ -	\$ -
Issues Conference					
Preparation		\$ 330.00	\$ -	\$ -	\$ -
Attendance		\$ 330.00	\$ -	\$ -	\$ -
ADR - Settlement Conference					
Preparation		\$ 330.00	\$ -	\$ -	\$ -
Attendance		\$ 330.00	\$ -	\$ -	\$ -
Proposal Preparation		\$ 330.00	\$ -	\$ -	\$ -
Argument					
Preparation	6.00	\$ 330.00	\$ 1,980.00	\$ 257.40	\$ 2,237.40
Oral Hearing					
Preparation		\$ 330.00	\$ -	\$ -	\$ -
Attendance		\$ 330.00	\$ -	\$ -	\$ -
Other Conferences					
Preparation		\$ 330.00	\$ -	\$ -	\$ -
Attendance		\$ 330.00	\$ -	\$ -	\$ -
Case Management		\$ 170.00	\$ -	\$ -	\$ -
TOTAL SERVICE PROVIDER FEES			\$ 1,980.00	\$ 257.40	\$ 2,237.40

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



File # EB- 2016-0334

Process: Union January 1, 2017 QRAM Application

Party: Industrial Gas Users Association

Service Provider Name: Ian Mondrow (Gowling WLG)

Statement of Disbursements Being Claimed			
	Net Cost	HST	Total
Scanning/Photocopy			\$ -
Printing			\$ -
Courier	\$ 32.12	\$ 4.18	\$ 36.30
Telephone/Fax			\$ -
Transcripts			\$ -
Travel: Air			\$ -
Travel: Car			\$ -
Travel: Rail			\$ -
Travel (Other):			\$ -
Parking			\$ -
Taxi			\$ -
Accommodation			\$ -
Meals			\$ -
Other:			\$ -
Other:			\$ -
Other:			\$ -
TOTAL DISBURSEMENTS:	\$ 32.12	\$ 4.18	\$ 36.30

Ontario Energy Board COST CLAIM FOR HEARINGS



Detail of Fees and Disbursements Being Claimed

File # EB- <u>2016-0334</u>	Process: <u>Union January 1, 2017 QRAM Application</u>
Party: <u>Industrial Gas Users Association</u>	Service Provider Name: <u>Cathy Galler (Gowling WLG)</u>
<p>SERVICE PROVIDER TYPE (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>	
Year Called to Bar	Completed Years Practising/Years of Relevant Experience
<input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>
For Consultant/Analyst: <input type="checkbox"/> CV attached	Hourly Rate: <input type="text" value="\$100"/>
<input type="checkbox"/> CV provided within previous 24 months	HST Rate Charged (enter %): <input type="text" value="13.0%"/>

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		\$ 100.00	\$ -	\$ -	\$ -
Attendance		\$ 100.00	\$ -	\$ -	\$ -
Proposal Preparation		\$ 100.00	\$ -	\$ -	\$ -
Argument					
Preparation	0.60	\$ 100.00	\$ 60.00	\$ 7.80	\$ 67.80
Oral Hearing					
Preparation		\$ 100.00	\$ -	\$ -	\$ -
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- 2016-0334

Process: Union January 1, 2017 QRAM Application

Party: Industrial Gas Users Association

Service Provider Name: Cathy Galler (Gowling WLG)

Statement of Disbursements Being Claimed			
	Net Cost	HST	Total
Scanning/Photocopy	\$ 1.75	\$ 0.23	\$ 1.98
Printing			\$ -
Courier			\$ -
Telephone/Fax			\$ -
Transcripts			\$ -
Travel: Air			\$ -
Travel: Car			\$ -
Travel: Rail			\$ -
Travel (Other):			\$ -
Parking			\$ -
Taxi			\$ -
Accommodation			\$ -
Meals			\$ -
Other:			\$ -
Other:			\$ -
Other:			\$ -
TOTAL DISBURSEMENTS:	\$ 1.75	\$ 0.23	\$ 1.98

Ontario Energy Board COST CLAIM FOR HEARINGS



Detail of Fees and Disbursements Being Claimed

File # EB- <u>2016-0334</u>	Process: <u>Union January 1, 2017 QRAM Application</u>
Party: <u>Industrial Gas Users Association</u>	Service Provider Name: <u>Valerie Young (Aegent)</u>
<p>SERVICE PROVIDER TYPE (check one)</p> <p>Legal Counsel <input type="checkbox"/></p> <p>Articling Student/Paralegal <input type="checkbox"/></p> <p>Consultant <input checked="" type="checkbox"/></p> <p>Analyst <input type="checkbox"/></p>	
<p>Year Called to Bar</p> <p><input style="width: 50px; height: 20px;" type="text"/></p>	<p>Completed Years Practising/Years of Relevant Experience</p> <p><input style="width: 100px; text-align: center; value: 37;" type="text"/></p>
<p>For Consultant/Analyst: <input type="checkbox"/> CV attached</p> <p><input checked="" type="checkbox"/> CV provided within previous 24 months</p>	<p>Hourly Rate: <input style="width: 50px; text-align: center; value: \$260;" type="text"/></p> <p>HST Rate Charged (enter %): <input style="width: 50px; text-align: center; value: 13.0%;" type="text"/></p>

Statement of Fees Being Claimed					
	Hours	Hourly Rate	Subtotal	HST	Total
Pre-hearing Conference					
Preparation		\$ 260.00	\$ -	\$ -	\$ -
Attendance		\$ 260.00	\$ -	\$ -	\$ -
Technical Conference					
Preparation		\$ 260.00	\$ -	\$ -	\$ -
Attendance		\$ 260.00	\$ -	\$ -	\$ -
Interrogatories					
Preparation		\$ 260.00	\$ -	\$ -	\$ -
Responses		\$ 260.00	\$ -	\$ -	\$ -
Issues Conference					
Preparation		\$ 260.00	\$ -	\$ -	\$ -
Attendance		\$ 260.00	\$ -	\$ -	\$ -
ADR - Settlement Conference					
Preparation		\$ 260.00	\$ -	\$ -	\$ -
Attendance		\$ 260.00	\$ -	\$ -	\$ -
Proposal Preparation		\$ 260.00	\$ -	\$ -	\$ -
Argument					
Preparation	3.40	\$ 260.00	\$ 884.00	\$ 114.92	\$ 998.92
Oral Hearing					
Preparation		\$ 260.00	\$ -	\$ -	\$ -
Attendance		\$ 260.00	\$ -	\$ -	\$ -
Other Conferences					
Preparation		\$ 260.00	\$ -	\$ -	\$ -
Attendance		\$ 260.00	\$ -	\$ -	\$ -
Case Management					
		\$ 170.00	\$ -	\$ -	\$ -
TOTAL SERVICE PROVIDER FEES			\$ 884.00	\$ 114.92	\$ 998.92

December 9, 2016
INVOICE: 18579049

Industrial Gas Users Association
Our Matter: T986727
Union QRAM (IGUA16-ON-UN-7)

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
ARG 24/11/2016	0.30	Ian Mondrow	Review filing relating to anticipated QRAM gas cost impacts of Dawn Reference Price adoption;

Total Fees for Professional Services

SUMMARY OF FEES

TK Name	Hours
Mondrow, Ian	0.30
Total	0.30



Thursday, January 05, 2017 9:37:03 AM

As of Wednesday, January 04, 2017 11:35:00 PM

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

Matter Code T986727
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 ****

WIP Fees Detail

	Date	Timekeeper	Remarks	Hours
ARG	Dec 5, 2016	Mondrow, Ian 1760	Review "dry run" January 2017 materials from Union;	0.8
ARG	Dec 6, 2016	Mondrow, Ian 1760	Union organized call to review QRAM changes;	1.4
ARG	Dec 14, 2016	Galler, Cathy 8440	Formatting and filing letter of comment with respect to Union's January 1, 2017 QRAM application;	0.2
ARG	Dec 14, 2016	Mondrow, Ian 1760	Review Aegent report and Union as filed application and draft comment letter;	0.9
ARG	Dec 19, 2016	Galler, Cathy 8440	Formatting and filing supplementary letter of comment;	0.2
ARG	Dec 19, 2016	Mondrow, Ian 1760	Review Union responses to OEB Staff questions and note to V. Young for confirmation; draft supplementary information request letter;	0.5
ARG	Dec 21, 2016	Mondrow, Ian 1760	Further consideration of, and discussion regarding, Union presentation of Dawn reference price impacts; review OEB decision;	1.9
ARG	Dec 22, 2016	Galler, Cathy 8440	Formatting and filing further supplementary letter of comment;	0.2
ARG	Dec 22, 2016	Mondrow, Ian 1760	Revise and finalize final QRAM presentation comment;	0.2
Total				6.3

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



Thursday, January 05, 2017 9:38:18 AM

As of Wednesday, January 04, 2017 11:35:00 PM

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

Matter Code T986727
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 ****

Unbilled Disbursements Detail

Date ▼	Timekeeper	Remarks	Amount
Dec 14, 2016	Scanning Service	Scans=3 Time:1402 EquipmentID:2.16.147	\$0.75
Dec 14, 2016	Courier	BLIZZARD 1 Piece(s) 100 King St West --> 2300 Yonge St	\$8.03
Dec 19, 2016	Scanning Service	Scans=2 Time:1216 EquipmentID:2.16.147	\$0.50
Dec 19, 2016	Courier	BLIZZARD 1 Piece(s) 100 King St West --> 2300 Yonge St	\$8.03
Dec 22, 2016	Scanning Service	Scans=2 Time:1228 EquipmentID:2.16.147	\$0.50
Dec 22, 2016	Courier	BLIZZARD 1 Piece(s) 100 King St West --> 2300 Yonge St	\$8.03
Total			\$25.84

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

GOWLING, LAFLEUR & HENDERSON

Blizzard Courier Orders

Date Range: 2016.12.11 to 2016.12.17 inclusive

Created: 20161220 12:57:00 ver: 2.9.27

#	Waybill	Srv Type	Order Time	Pickup Address	DropOff Address	Reff	Received By	\$	Agent
29	753-3703	2 (nd)	1214 15:20	100 King St West	2300 Yonge St	1760 - I.MONDROW - Ken T986727	1214 17:15	8.03	K

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>
46130894	1760	14/12/16	1005	Y	Taxable: Scanning Service Scans=3 Time:1402 EquipmentID:2.16.147 Originator: GALLERC	\$0.75	Y	Y	
46158090	1760	19/12/16	1005	Y	Taxable: Scanning Service Scans=2 Time:1216 EquipmentID:2.16.147 Originator: GALLERC	\$0.50	Y	Y	
46182909	1760	22/12/16	1005	Y	Taxable: Scanning Service Scans=2 Time:1228 EquipmentID:2.16.147 Originator: GALLERC	\$0.50	Y	Y	

GOWLING, LAFLEUR & HENDERSON

Blizzard Courier Orders

Date Range: 2016.12.18 to 2016.12.31 inclusive

Created: 20170105 17:17:32 ver: 2.9.27

#	Waybill	Srv Type	Order Time	Pickup Address	DropOff Address	Reff	Received By	\$	Agent
2	753-6000	2	1219 12:50	100 King St West	2300 Yonge St	1760 - mondrow - t986727	fatima 1219 14:50	8.03	23
31	753-8403	2	1222 13:20	100 King St West	2300 Yonge St	1760 - I.MONDROW - t986727	fatima 1222 14:23	8.03	23

EB-2016-0334

Union Gas – January 1, 2017 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
Dec 6 - 16	Pre-filing conference call to review draft QRAM discussion package	1.4
Dec 9 & 13 - 16	Review of Union's January 1, 2017 QRAM filing	2.0
Total		3.4

Blizzard Courier Ltd

Waybill 7543259

RcvTime 2017-01-11 15:41

PUcompany Gowling WLG (Canada) LLP(Office)

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

BOTTLE 0

Instructions 0 bottles.

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 \$?