

November 16, 2017

Laura Van Soelen
Direct 416-862-3646
laura.vansoelen@gowlingwlg.com

VIA RESS AND COURIER

File No. T1010312

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

Dear Ms. Walli:

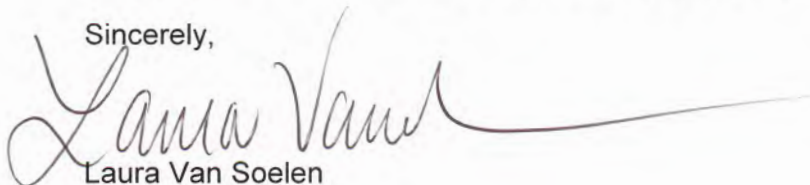
Re: EB-2016-0296; EB-2016-0300; EB-2016-0330 – Union Gas Limited (Union), Enbridge Gas Distribution Inc. (EGD) and Natural Resources Gas Limited (NRG) Cap and Trade Compliance Plans.

Industrial Gas Users Association (IGUA) Statement of Costs.

Further to the Board's Decision and Rate Order dated September 21, 2017 for the captioned proceeding, enclosed, on behalf of IGUA, please find a Statement of Costs.

Please note that on the Statement of Disbursements for Laura Van Soelen, we have included an amount of \$12.15 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.

Sincerely,



Laura Van Soelen

:cag
Encl.

cc: Dr. Shahrzad Rahbar (IGUA)
Ghislaine Carrière/Lucie Gervais/Eveline Sallin (IGUA)
V. Innis (Union)
C. Smith (Torys)
A. Mandyam (EGD)
D. Stevens (Aird & Berlis LLP)
B. Lippold (NRG)
R. King (Osler, Hoskin & Harcourt LLP)
J. Wasylyk (OEB Staff)

TOR_LAW\9316198\1

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100 King Street West
Toronto ON M5X 1G5 Canada

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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.

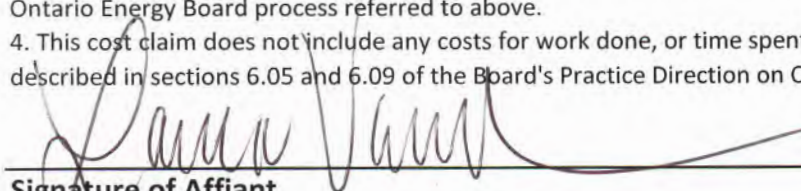
Except as provided in section 7.03 of the Practice Direction on Cost Awards, itemized receipts must be provided.

File # EB- <u>2016-0296-0300-0330</u>	Process: <u>Cap and Trade Compliance Cost Recovery</u>
Party: <u>Industrial Gas Users Association</u>	Affiant's Name: <u>Laura Van Soelen (Gowling WLG)</u>
HST Number: <u>89659 3323 RT0001</u>	HST Rate Ontario: <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"/>	

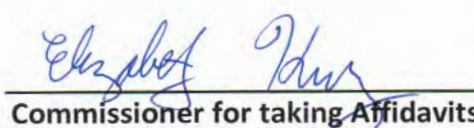
Affidavit

I, Laura Van Soelen, of the City/Town of Oshawa
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 Nov. 16/17,
(date)


Commissioner for taking Affidavits

Elizabeth Theresa Kurz, a Commissioner, etc.,
Province of Ontario, while a Student-at-Law.
Expires April 20, 2019.

Ontario Energy Board
COST CLAIM FOR HEARINGS



Affidavit and Summary of Fees and Disbursements

File # EB- 2016-0296-0300-0330

Process: Cap and Trade Compliance Cost Recovery

Party: Industrial Gas Users Association

Summary of Fees and Disbursements Being Claimed

Legal/consultant/other fees	\$	22,148.00
Disbursements	\$	447.45
HST	\$	2,937.41
Total Cost Claim	\$	25,532.86

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- 2016-0296-0300-0330

Process: Cap and Trade Compliance Cost Recovery

Party: Industrial Gas Users Association

Service Provider Name: Ian Mondrow (Gowling WLG)

SERVICE PROVIDER TYPE (check one)

- Legal Counsel ☒
- Articling Student/Paralegal ☐
- Consultant ☐
- Analyst ☐

Year Called to
Bar

1991

Completed Years Practising/Years
of Relevant Experience

26

Hourly Rate: \$330

For Consultant/Analyst: ☐ CV attached

☐ CV provided within previous 24 months

HST Rate Charged (enter %): 13.0%

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	0.90	\$ 330.00	\$ 297.00	\$ 38.61	\$ 335.61
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	6.10	\$ 330.00	\$ 2,013.00	\$ 261.69	\$ 2,274.69
Oral Hearing					
Preparation	14.70	\$ 330.00	\$ 4,851.00	\$ 630.63	\$ 5,481.63
Attendance		\$ 330.00	\$ -	\$ -	\$ -
Other Conferences					
Preparation		\$ 330.00	\$ -	\$ -	\$ -
Attendance		\$ 330.00	\$ -	\$ -	\$ -
Case Management		\$ 170.00	\$ -	\$ -	\$ -
TOTAL SERVICE PROVIDER FEES			\$ 7,161.00	\$ 930.93	\$ 8,091.93

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



File # EB- 2016-0296-0300-0330

Process: Cap and Trade Compliance Cost Recovery

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	\$ 28.21	\$ 3.67	\$ 31.88
Telephone/Fax		\$ -	\$ -
Transcripts		\$ -	\$ -
Travel: Air		\$ -	\$ -
Travel: Car		\$ -	\$ -
Travel: Rail		\$ -	\$ -
Travel (Other):		\$ -	\$ -
Parking		\$ -	\$ -
Taxi		\$ -	\$ -
Accommodation		\$ -	\$ -
Meals		\$ -	\$ -
Other:		\$ -	\$ -
Other:		\$ -	\$ -
Other:		\$ -	\$ -
TOTAL DISBURSEMENTS:	\$ 28.21	\$ 3.67	\$ 31.88

Ontario Energy Board

COST CLAIM FOR HEARINGS



Detail of Fees and Disbursements Being Claimed

File # EB- 2016-0296-0300-0330

Process: Cap and Trade Compliance Cost Recovery

Party: Industrial Gas Users Association

Service Provider Name: Cathy Galler (Gowling WLG)

SERVICE PROVIDER TYPE (check one)

- Legal Counsel ☐
- Articling Student/Paralegal ☒
- Consultant ☐
- Analyst ☐

Year Called to
Bar

Completed Years Practising/Years
of Relevant Experience

Hourly Rate:

For Consultant/Analyst: ☐ CV attached

☐ CV provided within previous 24 months

HST Rate Charged (enter %):

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	0.40	\$ 100.00	\$ 40.00	\$ 5.20	\$ 45.20
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		\$ 100.00	\$ -	\$ -	\$ -
Oral Hearing					
Preparation	0.20	\$ 100.00	\$ 20.00	\$ 2.60	\$ 22.60
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- <u>2016-0296-0300-0330</u>	Process: <u>Cap and Trade Compliance Cost Recovery</u>
Party: <u>Industrial Gas Users Association</u>	Service Provider Name: <u>Laura Van Soelen (Gowling V</u>
<div style="display: flex; justify-content: space-between;"> <div style="width: 40%;"> <p>SERVICE PROVIDER TYPE (check one)</p> <p>Legal Counsel <input checked="" type="checkbox"/></p> <p>Articling Student/Paralegal <input 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> <p style="border: 1px solid black; padding: 2px; text-align: center;">2008</p> </div> <div style="width: 40%;"> <p>Completed Years Practising/Years of Relevant Experience</p> <p style="border: 1px solid black; padding: 2px; text-align: center;">9</p> <p>Hourly Rate: \$230</p> <p>HST Rate Charged (enter %): 13.0%</p> </div> </div>	

Statement of Fees Being Claimed

	Hours	Hourly Rate	Subtotal	HST	Total
Pre-hearing Conference					
Preparation		\$ 230.00	\$ -	\$ -	\$ -
Attendance		\$ 230.00	\$ -	\$ -	\$ -
Technical Conference					
Preparation		\$ 230.00	\$ -	\$ -	\$ -
Attendance		\$ 230.00	\$ -	\$ -	\$ -
Interrogatories					
Preparation	7.00	\$ 230.00	\$ 1,610.00	\$ 209.30	\$ 1,819.30
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	12.30	\$ 230.00	\$ 2,829.00	\$ 367.77	\$ 3,196.77
Oral Hearing					
Preparation	28.60	\$ 230.00	\$ 6,578.00	\$ 855.14	\$ 7,433.14
Attendance	17.00	\$ 230.00	\$ 3,910.00	\$ 508.30	\$ 4,418.30
Other Conferences					
Preparation		\$ 230.00	\$ -	\$ -	\$ -
Attendance		\$ 230.00	\$ -	\$ -	\$ -
Case Management		\$ 170.00	\$ -	\$ -	\$ -
TOTAL SERVICE PROVIDER FEES			\$ 14,927.00	\$ 1,940.51	\$ 16,867.51

Ontario Energy Board
COST CLAIM FOR HEARINGS



Detail of Fees and Disbursements Being Claimed

File # EB- 2016-0296-0300-0330

Process: Cap and Trade Compliance Cost Recovery

Party: Industrial Gas Users Association

Service Provider Name: Laura Van Soelen (Gowling v

Statement of Disbursements Being Claimed			
	Net Cost	HST	Total
Scanning/Photocopy	\$ 348.75	\$ 45.34	\$ 394.09
Printing	\$ 48.30	\$ 6.28	\$ 54.58
Courier	\$ 8.03	\$ 1.04	\$ 9.07
Telephone/Fax		\$ -	\$ -
Transcripts		\$ -	\$ -
Travel: Air		\$ -	\$ -
Travel: Car		\$ -	\$ -
Travel: Rail		\$ -	\$ -
Travel (Other):		\$ -	\$ -
Parking	\$ 14.16	\$ 1.84	\$ 16.00
Taxi		\$ -	\$ -
Accommodation		\$ -	\$ -
Meals		\$ -	\$ -
Other:		\$ -	\$ -
Other:		\$ -	\$ -
Other:		\$ -	\$ -
TOTAL DISBURSEMENTS:	\$ 419.24	\$ 54.50	\$ 473.74

December 31, 2016
INVOICE: 18610828

Industrial Gas Users Association
Our Matter: T1010312
Cap and Trade Compliance Cost Recovery (EB-2016-
0296; EB-2016-0300; EB-2016-0330) (IGUA16-ON-OEB-8)

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
HP 05/12/2016	1.00	Ian Mondrow	Update to IGUA relating to interim rate order; forward materials and preliminary instructions to L. Van Soelen;

Total Fees for Professional Services

SUMMARY OF FEES

TK Name	Hours
Mondrow, Ian	1.00
Total	1.00

February 21, 2017
INVOICE: 18630588

Industrial Gas Users Association
Our Matter: T1010312
Cap and Trade Compliance Cost Recovery (EB-2016-0296; EB-2016-0300; EB-2016-0330) (IGUA16-ON-OEB-8)

PROFESSIONAL SERVICES

	Date	Hours	Timekeeper	Description
HP	06/01/2017	0.20	Laura V. Van Soelen	Revise intervention letter on behalf of IGUA: email correspondence with I. Mondrow regarding same;
HP	09/01/2017	0.20	Cathy Galler	Filing letter of intervention;
HP	09/01/2017	0.20	Ian Mondrow	Review hearing notice and revise intervention letter;
HP	17/01/2017	0.20	Ian Mondrow	Review OEB letters relating to confidentiality claims;
HP	18/01/2017	0.10	Ian Mondrow	Review Union response to OEB relating to confidentiality;
HP	28/01/2017	0.90	Ian Mondrow	Review Procedural Order and note to L. Van Soelen relating to next steps and areas of focus;
HP	30/01/2017	0.10	Ian Mondrow	Review and respond to intervenor correspondence relating to approach to applications;
HP	30/01/2017	1.00	Laura V. Van Soelen	Review Procedural Order No. 1; review and analyze application made by Enbridge;
HP	31/01/2017	0.10	Ian Mondrow	Further intervenor correspondence relating to approach to application;
HP	31/01/2017	0.40	Laura V. Van Soelen	Consider confidentiality issues and preliminary issues list circulated by the Board;

Total Fees for Professional Services

SUMMARY OF FEES

TK Name	Hours
Galler, Cathy	0.20
Mondrow, Ian	1.60
Van Soelen, Laura V.	1.60
Total	3.40

DISBURSEMENTS

Taxable Costs

09/01/2017	Courier BLIZZARD 1 Piece(s) 100 King St West --> 2300 Yonge St	\$8.03
	Total Taxable Disbursements	<u>\$8.03</u>

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: 2017.01.01 to 2017.01.14 inclusive

Created: 20170119 16:58:11 ver: 2.9.27

#	Waybill	Srv Type	Order Time	Pickup Address	DropOff Address	Reff	Received By	\$	Agent
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43	754- 2268	2 (nd)	0109 14:56	100 King St West	2300 Yonge St	1760 - i.mondrow - t1010312	Sarah 0109 16:20	8.03	K
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March 17, 2017
INVOICE: 18646211

Industrial Gas Users Association
Our Matter: T1010312
Cap and Trade Compliance Cost Recovery (EB-2016-0296; EB-2016-0300; EB-2016-0330) (IGUA16-ON-OEB-8)

PROFESSIONAL SERVICES

	Date	Hours	Timekeeper	Description
HP	05/02/2017	0.30	Ian Mondrow	Review EGD issues letter relating to DSM and notes to L. Van Soelen and S. Rahbar relating to DSM issues;
HP	06/02/2017	0.10	Ian Mondrow	Review Union and EGD comments on issues list/hearing scope;
HP	10/02/2017	0.10	Ian Mondrow	Review OEB notice relating to abatement cost curve work and note to L. Van Soelen;
IP	17/02/2017	0.80	Ian Mondrow	Review Staff interrogatories and note to L. Van Soelen with areas to consider for interrogatories and for briefing to IGUA;
IP	22/02/2017	1.20	Laura V. Van Soelen	Review Union and EGD applications;
IP	23/02/2017	2.00	Laura V. Van Soelen	Review Union and EGD applications and consider issues raised;
IP	24/02/2017	0.40	Cathy Galler	Formatting and filing interrogatories for each of EGD and Union;
IP	24/02/2017	3.80	Laura V. Van Soelen	Complete review of applications of Union and EGD; consider and prepare interrogatories regarding same;
IP	25/02/2017	0.10	Ian Mondrow	Review L. Van Soelen interrogatories;

Total Fees for Professional Services

SUMMARY OF FEES

TK Name	Hours
Galler, Cathy	0.40
Mondrow, Ian	1.40
Van Soelen, Laura V.	7.00
Total	8.80

DISBURSEMENTS

Taxable Costs

27/02/2017	Courier	\$8.03
	BLIZZARD 1 Piece(s) 100 King St West --> 2300 Yonge St	
	Total Taxable Disbursements	<u>\$8.03</u>

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: 2017.02.19 to 2017.02.28 inclusive

Created: 20170302 16:53:37 ver: 2.9.27

#	Waybill	Srv Type	Order Time	Pickup Address	DropOff Address	Reff	Received By	\$	Agent
46	756- 1469	2	0227 11:23	100 King St West	2300 Yonge St	1760 - i mondrow - t1010312	Sara 0227 13:25	8.03	+A

April 20, 2017
INVOICE: 18665809

Industrial Gas Users Association
Our Matter: T1010312
Cap and Trade Compliance Cost Recovery (EB-2016-0296; EB-2016-0300; EB-2016-0330) (IGUA16-ON-OEB-8)

PROFESSIONAL SERVICES

	Date	Hours	Timekeeper	Description
HP	01/03/2017	0.20	Ian Mondrow	Review Issues List Decision and Procedural Order;
HP	30/03/2017	0.70	Ian Mondrow	Call with P. Kerr and correspondence with APPrO counsel and S. Rahbar relating to Union's cost recovery proposal; discussion with S. Rahbar and revised note for circulation to members for instruction;

Total Fees for Professional Services

SUMMARY OF FEES

TK Name	Hours
Mondrow, Ian	0.90
Total	0.90

May 15, 2017
INVOICE: 18680260

Industrial Gas Users Association
Our Matter: T1010312
Cap and Trade Compliance Cost Recovery (EB-2016-0296; EB-2016-0300; EB-2016-0330) (IGUA16-ON-OEB-8)

PROFESSIONAL SERVICES

	Date	Hours	Timekeeper	Description
HP	04/04/2017	0.30	Ian Mondrow	Review and respond to IGUA member e-mail relating to lump-sum variance recovery proposal; review OEB letter relating to hearing plan and related intervenor e-mail;
HP	04/04/2017	0.20	Laura V. Van Soelen	Review correspondence from OEB relating to cross-examinations issues;
HP	05/04/2017	1.70	Laura V. Van Soelen	Review evidence to prepare for upcoming hearing;
HP	06/04/2017	2.80	Laura V. Van Soelen	Review EGD and Union responses to interrogatories; consider areas for cross-examination; email correspondence with J. Wasylyk relating to cross-examination request;
HP	10/04/2017	1.50	Ian Mondrow	Note to S. Rahbar relating to status and issues; call with Sarnia-area members relating to unique (non-LFE treatment) circumstances; discussion with L. Van Soelen relating to status and issues;
HP	10/04/2017	3.60	Laura V. Van Soelen	Teleconference with IGUA members in preparation for hearing; continue review of interrogatories; prepare questions for cross-examination at hearing;
HP	13/04/2017	0.60	Ian Mondrow	Meeting with L. Van Soelen to review status and IGUA issues; review OEB letter relating to hearing plan;
HP	13/04/2017	4.60	Laura V. Van Soelen	Prepare for upcoming oral hearing, including consultation regarding application;
HP	16/04/2017	3.80	Laura V. Van Soelen	Review interrogatory responses; prepare questions for witness panels; compare interim and proposed final rates;
HP	17/04/2017	2.50	Ian Mondrow	Review L. Van Soelen summary; discuss approach to examination with L. Van Soelen; review pre-filed materials;
HP	17/04/2017	4.70	Laura V. Van Soelen	Review parties' compendia; prepare questions for EGD hearing panel; prepare IGUA's compendium; discussion with M. Rubenstein regarding hearing order; e-mail correspondence with J. Wasylyk relating to hearing order;
HP	18/04/2017	2.80	Ian Mondrow	Continue review of pre-filed materials;
1.0 HP 7.5 HA	[18/04/2017	8.50	Laura V. Van Soelen	Prepare for and attend Cap and Trade Compliance Plan hearing - EGD witness panel;
HP	19/04/2017	3.00	Ian Mondrow	Continue review of filed materials; discussion with L. Van Soelen relating to hearing issues and position on EGD's application; review draft status update to IGUA and comment;
HP	19/04/2017	2.60	Laura V. Van	Review parties' supplementary compendia and transcript

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

May 15, 2017
INVOICE: 18680260

Date	Hours	Timekeeper	Description
		Soelen	from previous day; prepare to question Union's witness panel;
1.0 HP 7.5 HA { 20/04/2017	8.50	Laura V. Van Soelen	Prepare for and attend Cap and Trade hearing - EGD and Union witness panels;
1.0 HP 2.0 HA { 21/04/2017	3.00	Laura V. Van Soelen	Prepare for and attend Cap and Trade hearing - EGD and NRG witness panels;

Total Fees for Professional Services

SUMMARY OF FEES

TK Name	Hours
Mondrow, Ian	10.70
Van Soelen, Laura V.	44.00
Total	54.70

DISBURSEMENTS

Taxable Costs

17/04/2017	Copying Copies=389 Time:15:56 EquipmentID:TORPRINT Application:ACROBAT.EXE FileInfo:EGDI_App_CapandTrade_updated_Redacted_20170127.pdf (1).PDF - Ado	\$97.25
17/04/2017	Copying Copies=284 Time:16:03 EquipmentID:TORPRINT Application:ACROBAT.EXE FileInfo:UNION_APPL_Cap and Trade Compliance Plan_UPDATED_20170118_Redact	\$71.00
17/04/2017	Binding Tabs and Binding documentation charge Real Name: L. Van Soelen	\$5.80
18/04/2017	Copying Copies=481 Time:10:29 EquipmentID:torc1301	\$120.25
18/04/2017	Scanning Service Scans=52 Time:10:29 EquipmentID:torc1301	\$13.00
18/04/2017	Binding Tabs and Binding documentation charge Real Name: L. Van Soelen	\$34.50
19/04/2017	Parking & Tolls - Local Travel VENDOR: Van Soelen, Laura V. INVOICE#: 1749300804241606 DATE: 04/24/2017 Van Soelen, Laura,	\$14.16

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

May 15, 2017
INVOICE: 18680260

Parking for attendance at Hearing at the Ontario Energy Board.
04/19/17

Total Taxable Disbursements

\$355.96

PHOTOCOPYING/SCANNING DISBURSEMENT DETAIL

Cost ID	Authorized By	Date	Cost Type	Tax Flag	Cost Description	Amount	Sum on Bill	Print on Bill	Phase/Task
46807213	1760	17/04/17	1000	Y	Taxable: Copying Copies=389 Time:15:56 EquipmentID:TORPRINT Application:ACROBAT.EXE FileInfo:EGDI_App_CapandTrade_updated_Redacted_20170127.pdf (1).PDF - Ado Originator: VANSOELL	\$97.25	Y	Y	
46807214	1760	17/04/17	1000	Y	Taxable: Copying Copies=284 Time:16:03 EquipmentID:TORPRINT Application:ACROBAT.EXE FileInfo:UNION_APPL_Cap and Trade Compliance Plan_UPDATED_20170118_Redact Originator: VANSOELL	\$71.00	Y	Y	
46811199	1760	18/04/17	1000	Y	Taxable: Copying Copies=481 Time:10:29 EquipmentID:torc1301 Originator: VANSOELL	\$120.25	Y	Y	
46811198	1760	18/04/17	1005	Y	Taxable: Scanning Service Scans=52 Time:10:29 EquipmentID:torc1301 Originator: VANSOELL	\$13.00	Y	Y	

GOWLINGS CANADA INC

Date Range
From: 2017-04-17 00:00
To: 2017-04-18 23:59

Vansoell:

CAD (Canadian Dollars)

Print Transaction(s)

Date	Time	Account Code	Unit ID	Document	Type	Pages	Gross Charges	Net Charges	Status
4/17/2017	15:56	T1010312	TORPRINT	Egdi_App_Capandtrade_Updated_Redacted_20170127.Pdf (1).Pdf - Ado	Bwprint	389	97.25	97.25	Billed
4/17/2017	16:03	T1010312	TORPRINT	Union_Appl_Cap And Trade Compliance Plan_Updated_20170118_Redact	Bwprint	284	71.00	71.00	Billed
Trans totals for Print:						673	168.25	168.25	
Totals for CAD (Canadian Dollars):							168.25	168.25	

GOWLINGS CANADA INC

Transaction Details for Toronto MFD

Date Range
From: 2017-04-18 00:00
To: 2017-04-18 23:59

torc1301:

Copy Transaction(s)

Account Code	Date	Time	User Name	Description	Size	Pages	Net Charges	Status
t1010312	4/18/2017	10:29	Vansoell	SCAN		52	13.00	Billed
t1010312	4/18/2017	10:29	Vansoell	BWCOPY		481	120.25	Billed
Trans totals for Copy:						533	133.25	
Totals For torc1301:							133.25	

BINDING DISBURSEMENT DETAIL

Cost ID	Authorized By	Date	Cost Type	Tax Flag	Cost Description	Amount	Sum on Bill	Print on Bill	Phase/Task
46833667	1760	17/04/17	1101	Y	Taxable: Binding Tabs and Binding documentation charge Real Name: L. Van Soelen Originator: VANSOELL	\$5.80	Y	Y	
46833699	1760	18/04/17	1101	Y	Taxable: Binding Tabs and Binding documentation charge Real Name: L. Van Soelen Originator: VANSOELL	\$34.50	Y	Y	

DAILY TAB & BINDING																			
DATE		17-Apr-17																	
CLIENT NAME	TIME KEEPER #	CLIENT MATTER NUMBER	TOTAL CHARGES	TABS		CERLOX SPINES								COVERS					
				NO.	1 PER TAB	\$	1 PER SH SPINE	M	1 PER MED SPINE	L	1 PER LG SPINE	XL	1 PER X-LARGE SPINE	MYLAR	1 PER MYLAR COVER	CARD STOCK	1 PER CS COVER	BLH SETS	1 PER BLH SET
					\$0.36		\$1.25		\$1.75		\$2.25		\$2.25		\$0.50		\$0.15		\$3.95
L. Van Soelen	3990	T1010312	\$ 5.80		0.00		0.00		0.00	2	4.50		0.00	2	1.00	2	0.30		0.00
			\$ 5.80	0	\$0.00		\$0.00	0	\$0.00	2	\$4.50	0	\$0.00	2	\$1.00	2	\$0.30	0	\$0.00

DAILY TAB & BINDING																			
DATE		18-Apr-17																	
CLIENT NAME	TIME KEEPER #	CLIENT MATTER NUMBER	TOTAL CHARGES	TABS		CERLOX SPINES						COVERS							
				NO.	1 PER TAB	\$	1 PER SH SPINE	M	1 PER MED SPINE	L	1 PER LG SPINE	XL	1 PER X-LARGE SPINE	MYLAR	1 PER MYLAR COVER	CARD STOCK	1 PER CS COVER	BLH SETS	1 PER BLH SET
					\$0.35		\$1.25		\$1.75		\$2.25		\$2.25		\$0.50		\$0.15		\$3.95
L. Van Soelen	3990	T1010312	\$ 34.50	30	10.50		0.00	10	17.50		0.00		0.00	10	5.00	10	1.50		0.00
			\$ 34.50	30	\$10.50		\$0.00	10	\$17.50	0	\$0.00	0	\$0.00	10	\$5.00	10	\$1.50	0	\$0.00

PARKING DISBURSEMENT DETAIL

RECEIPT

License Plate Number

Expiration Date/Time

08:00 AM
APR 19, 2017

Purchase Date/Time: 09:11am Apr 18, 2017

Total Due: \$16.00 Rate: \$16 NEXT DAY 8 AM

Total Paid: \$16.00 Payment Type: Card

Ticket #: 00026209

S/N #: 520015140384

Setting: 90 Eglinton Ave West

Mach Name: Meter 1

*****0134, MasterCard

Auth #: R06153

PARKING RECEIPT

PARKING RECEIPT

PARKING RECEIPT

PARK

June 20, 2017
INVOICE: 18702386

Industrial Gas Users Association
Our Matter: T1010312
Cap and Trade Compliance Cost Recovery (EB-2016-0296; EB-2016-0300; EB-2016-0330) (IGUA16-ON-OEB-8)

PROFESSIONAL SERVICES

	Date	Hours	Timekeeper	Description
ARG	15/05/2017	2.50	Laura V. Van Soelen	Draft cap and trade compliance submissions regarding Union and EGD applications;
ARG	16/05/2017	2.10	Laura V. Van Soelen	Revise cap and trade submissions; email correspondence with I. Mondrow regarding same;
ARG	18/05/2017	1.00	Ian Mondrow	Review and detailed comment on draft submission;
ARG	19/05/2017	1.00	Ian Mondrow	Discussions with L. Van Soelen, S. Rahbar and IGUA members relating to position on deferral recovery determination timing to finalize IGUA submissions; review final IGUA submissions with respect to Union's and EGD's applications;
ARG	19/05/2017	4.50	Laura V. Van Soelen	Revise submissions for cap and trade compliance plan proceeding; discussion with I. Mondrow and client contacts regarding same;
ARG	24/05/2017	0.10	Ian Mondrow	Interim report to S. Rahbar;
ARG	24/05/2017	1.50	Laura V. Van Soelen	Review and analyze parties' submissions;
ARG	25/05/2017	0.40	Ian Mondrow	Review L. Van Soelen's summary of submissions for each of Union's and EGD's applications;

Total Fees for Professional Services

SUMMARY OF FEES

TK Name	Hours
Mondrow, Ian	2.50
Van Soelen, Laura V.	10.60
Total	13.10

DISBURSEMENTS

Taxable Costs

19/05/2017	Scanning Service	\$1.00
	Scans=4 Time:1440 EquipmentID:2.16.147	
19/05/2017	Scanning Service	\$1.00

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 20, 2017
INVOICE: 18702386

	Scans=4 Time:1559 EquipmentID:2.16.147	
19/05/2017	Courier BLIZZARD 1 Piece(s) 100 King St West --> 2300 Yonge St	\$8.03
23/05/2017	Copying Copies=11 Time:08:20 EquipmentID:TORPRINT Application:ACROBAT.EXE FileInfo:IESO_Submission_2017-05-19.pdf	\$2.75
23/05/2017	Copying Copies=9 Time:08:16 EquipmentID:TORPRINT Application:ACROBAT.EXE FileInfo:Cap and Trade - Submissions.pdf	\$2.25
23/05/2017	Copying Copies=6 Time:08:14 EquipmentID:TORPRINT Application:ACROBAT.EXE FileInfo:SEC_CTPlans_Sub_20170519.pdf	\$1.50
23/05/2017	Copying Copies=15 Time:08:17 EquipmentID:TORPRINT Application:ACROBAT.EXE FileInfo:ED_Submissions_170519.pdf	\$3.75
23/05/2017	Copying Copies=1 Time:08:18 EquipmentID:TORPRINT Application:ACROBAT.EXE FileInfo:ED_CvrLtr_170519.pdf	\$0.25
23/05/2017	Copying Copies=23 Time:08:18 EquipmentID:TORPRINT Application:ACROBAT.EXE FileInfo:OEB Staff_SUB_2017 Cap and Trade Compliance Plans (PUBLIC)_20170	\$5.75
23/05/2017	Copying Copies=12 Time:08:20 EquipmentID:TORPRINT Application:ACROBAT.EXE FileInfo:LIEN_ReplySUB_20170519_1206014 (1).PDF	\$3.00
23/05/2017	Copying Copies=15 Time:08:15 EquipmentID:TORPRINT Application:ACROBAT.EXE FileInfo:OSEA_ReplySUB_20170519.pdf	\$3.75
23/05/2017	Copying Copies=14 Time:08:19 EquipmentID:TORPRINT Application:ACROBAT.EXE FileInfo:LPMA_SUB_20170519.pdf	\$3.50
23/05/2017	Copying Copies=1 Time:08:15 EquipmentID:TORPRINT Application:ACROBAT.EXE FileInfo:Cap and Trade - Cover Letter.pdf	\$0.25
23/05/2017	Copying Copies=4 Time:08:16 EquipmentID:TORPRINT Application:ACROBAT.EXE FileInfo:IGUA_SUB_EGD_20170519.pdf	\$1.00
23/05/2017	Copying	\$1.00

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 20, 2017
INVOICE: 18702386

	Copies=4 Time:08:17 EquipmentID:TORPRINT Application:ACROBAT.EXE FileInfo:IGUA_SUB_Union_20170519.pdf	
23/05/2017	Copying Copies=4 Time:08:20 EquipmentID:TORPRINT Application:ACROBAT.EXE FileInfo:FRPO_SUB_CAP COMP_20170518.pdf	\$1.00
23/05/2017	Copying Copies=48 Time:08:19 EquipmentID:TORPRINT Application:ACROBAT.EXE FileInfo:BOMA_Argument_EGD_20170518.pdf	\$12.00
23/05/2017	Copying Copies=4 Time:08:22 EquipmentID:TORPRINT Application:ACROBAT.EXE FileInfo:CCC.Argument.CapandTrade.May22.pdf	\$1.00
23/05/2017	Copying Copies=10 Time:08:21 EquipmentID:TORPRINT Application:ACROBAT.EXE FileInfo:APPrO_Submissions_Cap_and_Trade.2017.05.19.pdf	\$2.50
23/05/2017	Binding Tabs and Binding documentation charge Real Name: L. Van Soelen	\$8.00
	Total Taxable Disbursements	<u>\$63.28</u>

PHOTOCOPYING/SCANNING/BINDING 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>
46993891	1760	19/05/17	1005	Y	Taxable: Scanning Service Scans=4 Time:1440 EquipmentID:2.16.147 Originator: GALLERC	\$1.00	Y	Y	
46993894	1760	19/05/17	1005	Y	Taxable: Scanning Service Scans=4 Time:1559 EquipmentID:2.16.147 Originator: GALLERC	\$1.00	Y	Y	
47001553	1760	23/05/17	1000	Y	Taxable: Copying Copies=11 Time:08:20 EquipmentID:TORPRINT Application:ACROBAT.EXE FileInfo:IESO_Submission_2017-05-19.pdf Originator: VANSOELL	\$2.75		Y	Y
47001555	1760	23/05/17	1000	Y	Taxable: Copying Copies=9 Time:08:16 EquipmentID:TORPRINT Application:ACROBAT.EXE FileInfo:Cap and Trade - Submissions.pdf Originator: VANSOELL	\$2.25		Y	Y
47001556	1760	23/05/17	1000	Y	Taxable: Copying Copies=6 Time:08:14 EquipmentID:TORPRINT Application:ACROBAT.EXE FileInfo:SEC_CTPPlans_Sub_20170519.pdf Originator: VANSOELL	\$1.50		Y	Y
47001557	1760	23/05/17	1000	Y	Taxable: Copying Copies=15 Time:08:17 EquipmentID:TORPRINT Application:ACROBAT.EXE FileInfo:ED_Submissions_170519.pdf Originator: VANSOELL	\$3.75		Y	Y
47001558	1760	23/05/17	1000	Y	Taxable: Copying Copies=1 Time:08:18 EquipmentID:TORPRINT Application:ACROBAT.EXE FileInfo:ED_CvrLtr_170519.pdf Originator: VANSOELL	\$0.25		Y	Y
47001559	1760	23/05/17	1000	Y	Taxable: Copying Copies=23 Time:08:18 EquipmentID:TORPRINT Application:ACROBAT.EXE FileInfo:OEB Staff_SUB_2017 Cap and Trade Compliance Plans (PUBLIC)_20170 Originator: VANSOELL	\$5.75		Y	Y
47001561	1760	23/05/17	1000	Y	Taxable: Copying Copies=12 Time:08:20 EquipmentID:TORPRINT Application:ACROBAT.EXE FileInfo:LIEN_ReplySUB_20170519_1206014 (1).PDF Originator: VANSOELL	\$3.00		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>
47001563	1760	23/05/17	1000	Y	Taxable: Copying Copies=15 Time:08:15 EquipmentID:TORPRINT Application:ACROBAT.EXE FileInfo:OSEA_ReplySUB_20170519.pdf Originator: VANSOELL	\$3.75	Y	Y	
47001564	1760	23/05/17	1000	Y	Taxable: Copying Copies=14 Time:08:19 EquipmentID:TORPRINT Application:ACROBAT.EXE FileInfo:LPMA_SUB_20170519.pdf Originator: VANSOELL	\$3.50	Y	Y	
47001567	1760	23/05/17	1000	Y	Taxable: Copying Copies=1 Time:08:15 EquipmentID:TORPRINT Application:ACROBAT.EXE FileInfo:Cap and Trade - Cover Letter.pdf Originator: VANSOELL	\$0.25	Y	Y	
47001568	1760	23/05/17	1000	Y	Taxable: Copying Copies=4 Time:08:16 EquipmentID:TORPRINT Application:ACROBAT.EXE FileInfo:IGUA_SUB_EGD_20170519.pdf Originator: VANSOELL	\$1.00	Y	Y	
47001569	1760	23/05/17	1000	Y	Taxable: Copying Copies=4 Time:08:17 EquipmentID:TORPRINT Application:ACROBAT.EXE FileInfo:IGUA_SUB_Union_20170519.pdf Originator: VANSOELL	\$1.00	Y	Y	
47001570	1760	23/05/17	1000	Y	Taxable: Copying Copies=4 Time:08:20 EquipmentID:TORPRINT Application:ACROBAT.EXE FileInfo:FRPO_SUB_CAP COMP_20170518.pdf Originator: VANSOELL	\$1.00	Y	Y	
47001584	1760	23/05/17	1000	Y	Taxable: Copying Copies=48 Time:08:19 EquipmentID:TORPRINT Application:ACROBAT.EXE FileInfo:BOMA_Argument_EGD_20170518.pdf Originator: VANSOELL	\$12.00	Y	Y	
47001605	1760	23/05/17	1000	Y	Taxable: Copying Copies=4 Time:08:22 EquipmentID:TORPRINT Application:ACROBAT.EXE FileInfo:CCC.Argument.CapandTrade.May22.pdf Originator: VANSOELL	\$1.00	Y	Y	
47001606	1760	23/05/17	1000	Y	Taxable: Copying Copies=10 Time:08:21 EquipmentID:TORPRINT Application:ACROBAT.EXE FileInfo:APPrO_Submissions_Cap_and_Trade.2017.05.19.pdf Originator: VANSOELL	\$2.50	Y	Y	

DAILY TAB & BINDING																
DATE		23-May-17			TABS		CERLOX SPINES					COVERS				
CLIENT NAME	TIME KEEPER #	CLIENT MATTER NUMBER	TOTAL CHARGES	NO.	\$	\$	\$	\$	\$	\$	MYLAR	\$	CARD	\$	GLH	\$
					PER TAB	PER SM SPINE	PER MED SPINE	PER LG SPINE	PER XLARGE SPINE	MYLAR COVER		STOCK	CS COVER	SETS	GLH SET	
					\$0.35	\$1.25	\$1.75	\$2.25	\$2.25	\$0.50		\$0.15				\$3.95
L. Van Soelen	3990	T1010312	\$ 8.00	17	5.95	0.00	1	1.75	0.00	0.00	0.00	2	0.30		0.00	

GOWLING, LAFLEUR & HENDERSON

Blizzard Courier Orders

Date Range: 2017.05.14 to 2017.05.20 inclusive

Created: 20170523 16:23:41 ver: 2.9.27

#	Waybill	Srv Type	Order Time	Pickup Address	DropOff Address	Reff	Received By	\$	Agent
23	759- 7459	2 (nd)	0519 16:30	100 King St West	2300 Yonge St	3990 - L. Van Soel - T1010312	Fatima 0523 09:05	8.03	Z

July 14, 2017
INVOICE: 18718907

Industrial Gas Users Association
Our Matter: T1010312
Cap and Trade Compliance Cost Recovery (EB-2016-
0296; EB-2016-0300; EB-2016-0330) (IGUA16-ON-OEB-8)

PROFESSIONAL SERVICES

	Date	Hours	Timekeeper	Description
ARG	05/06/2017	0.20	Ian Mondrow	Review of Union's Cap & Trade Compliance Reply Argument;
ARG	05/06/2017	0.70	Laura V. Van Soelen	Review Reply submissions and summarize same;
ARG	06/06/2017	1.20	Ian Mondrow	Review EGD Reply;

Total Fees for Professional Services

SUMMARY OF FEES

TK Name	Hours
Mondrow, Ian	1.40
Van Soelen, Laura V.	0.70
Total	2.10

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

October 19, 2017
INVOICE: 18776209

Industrial Gas Users Association
Our Matter: T1010312
Cap and Trade Compliance Cost Recovery (EB-2016-0296; EB-2016-0300; EB-2016-0330) (IGUA16-ON-OEB-8)

PROFESSIONAL SERVICES

	Date	Hours	Timekeeper	Description
ARG	25/09/2017	0.80	Ian Mondrow	Commence review of decision;
ARG	26/09/2017	0.30	Ian Mondrow	Continue review of decision;
ARG	27/09/2017	1.10	Ian Mondrow	Conclude review of decision; input for reporting to client;
ARG	27/09/2017	1.00	Laura V. Van Soelen	Review decision and provide summary of same to client;

Total Fees for Professional Services

SUMMARY OF FEES

TK Name	Hours
Mondrow, Ian	2.20
Van Soelen, Laura V.	1.00
Total	3.20

16/11/2017

7666970
Next Day

Blizzard Courier Ltd

Waybill 7666970

RcvTime 2017-11-16 14:07

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 27 th floor

DOcontact KIRSTEN WALLI

Signature Required Y

ST 2

NextDay Y

Pieces 1

Weight 0

Van Required N

BOTTLE 0

Instructions PICK UP AN 1 HOUR

REF1_1 T1010312

REF2_1 I.MONDROW

REF3_1 1760

Signature

SignatureTime

WeightLimit 11

BASIC TARIFF 12.15

RETURN CHARGE 0.00

VAN CHARGE 0.00

WEIGHT CHARGE 0.00

EXTRA CHARGE 0.00

FUEL SURCHARGE ?

HST CHARGE ?

TOTAL WITH HST \$?