

December 20, 2018

**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. T1015560

Dear Ms. Walli:

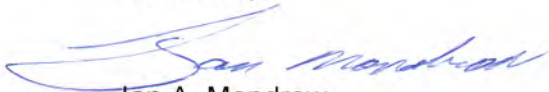
**Re: EB-2018-0105 – Union Gas Limited (Union) 2017 Disposition of Deferral Account Balances and 2017 Utility Earnings.**

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

Further to the Decision and Rate Order dated December 6, 2018 for the captioned proceeding, enclosed, on behalf of IGUA, please find a Statement of Costs.

Please also note that on the Statement of Disbursements for Ian Mondrow, 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.

Yours truly,

  
Ian A. Mondrow

IAM:cag  
Encls.

cc: Dr. Shahrzad Rahbar (IGUA)  
Ghislaine Carrière/Lucie Gervais/Eveline Sallin (IGUA)  
V. Innis (Union)  
C. Smith (Torys)  
L. Gluck (OEB Staff)

TOR\_LAW\9747963\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>2018-0105</u>	<b>Process:</b> <u>Union 2017 ESM VA Clearance Application</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"/>	

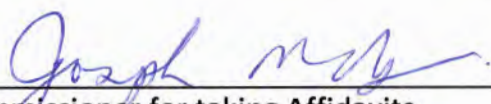
**Affidavit**

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 December 20, 2018,  
(date)

  
**Commissioner for taking Affidavits**



**Ontario Energy Board**  
**COST CLAIM FOR HEARINGS**  
**Affidavit and Summary of Fees and Disbursements**



File # EB- 2018-0105 Process: Union 2017 ESM VA Clearance Application

Party: Industrial Gas Users Association

**Summary of Fees and Disbursements Being Claimed**

Legal/consultant/other fees	\$	8,508.00
Disbursements	\$	87.54
HST	\$	1,117.42
<b>Total Cost Claim</b>	<b>\$</b>	<b>9,712.96</b>

**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

<b>File # EB-</b> <u>2018-0105</u>	<b>Process:</b> <u>Union 2017 ESM VA Clearance Application</u>
<b>Party:</b> <u>Industrial Gas Users Association</u>	<b>Service Provider Name:</b> <u>Ian Mondrow (Gowling WLG)</u>

<b>SERVICE PROVIDER TYPE</b> (check one)	<b>Year Called to Bar</b>	<b>Completed Years Practising/Years of Relevant Experience</b>
Legal Counsel <input checked="" type="checkbox"/>	1991	27
Articling Student/Paralegal <input type="checkbox"/>		
Consultant <input type="checkbox"/>		Hourly Rate: <span style="border: 1px solid black; padding: 2px;">\$330</span>
Analyst <input type="checkbox"/>		
For Consultant/Analyst: <input type="checkbox"/> CV attached		<b>HST Rate Charged (enter %):</b> <span style="border: 1px solid black; padding: 2px;">13.0%</span>
<input type="checkbox"/> CV provided within previous 24 months		

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	4.20	\$ 330.00	\$ 1,386.00	\$ 180.18	\$ 1,566.18
Responses		\$ 330.00	\$ -	\$ -	\$ -
<b>Issues Conference</b>					
Preparation		\$ 330.00	\$ -	\$ -	\$ -
Attendance		\$ 330.00	\$ -	\$ -	\$ -
<b>ADR - Settlement Conference</b>					
Preparation	0.30	\$ 330.00	\$ 99.00	\$ 12.87	\$ 111.87
Attendance	14.30	\$ 330.00	\$ 4,719.00	\$ 613.47	\$ 5,332.47
Proposal Preparation		\$ 330.00	\$ -	\$ -	\$ -
<b>Argument</b>					
Preparation	6.80	\$ 330.00	\$ 2,244.00	\$ 291.72	\$ 2,535.72
<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>			\$ 8,448.00	\$ 1,098.24	\$ 9,546.24



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

**Detail of Fees and Disbursements Being Claimed**



File # EB- 2018-0105

Process: Union 2017 ESM VA Clearance 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	\$ 48.60	\$ 6.32	\$ 54.92
Telephone/Fax		\$ -	\$ -
Transcripts		\$ -	\$ -
Travel: Air		\$ -	\$ -
Travel: Car		\$ -	\$ -
Travel: Rail		\$ -	\$ -
Travel (Other):		\$ -	\$ -
Parking	\$ 38.94	\$ 5.06	\$ 44.00
Taxi		\$ -	\$ -
Accommodation		\$ -	\$ -
Meals		\$ -	\$ -
Other:		\$ -	\$ -
Other:		\$ -	\$ -
Other:		\$ -	\$ -
<b>TOTAL DISBURSEMENTS:</b>	<b>\$ 87.54</b>	<b>\$ 11.38</b>	<b>\$ 98.92</b>

# Ontario Energy Board

## COST CLAIM FOR HEARINGS



### Detail of Fees and Disbursements Being Claimed

<b>File # EB-</b> <u>2018-0105</u>	<b>Process:</b> <u>Union 2017 ESM VA Clearance Application</u>
<b>Party:</b> <u>Industrial Gas Users Association</u>	<b>Service Provider Name:</b> <u>Cathy Galler (Gowling WLG)</u>

<b>SERVICE PROVIDER TYPE</b> (check one)	<b>Year Called to Bar</b>	<b>Completed Years Practising/Years of Relevant Experience</b>
Legal Counsel <input type="checkbox"/>		8
Articling Student/Paralegal <input checked="" type="checkbox"/>		
Consultant <input type="checkbox"/>		
Analyst <input type="checkbox"/>		
For Consultant/Analyst: <input type="checkbox"/> CV attached		<b>Hourly Rate:</b> <span style="border: 1px solid black; padding: 2px 10px;">\$100</span>
<input type="checkbox"/> CV provided within previous 24 months		<b>HST Rate Charged (enter %):</b> <span style="border: 1px solid black; padding: 2px 10px;">13.0%</span>

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	0.20	\$ 100.00	\$ 20.00	\$ 2.60	\$ 22.60
Responses		\$ 100.00	\$ -	\$ -	\$ -
<b>Issues Conference</b>					
Preparation		\$ 100.00	\$ -	\$ -	\$ -
Attendance		\$ 100.00	\$ -	\$ -	\$ -
<b>ADR - Settlement Conference</b>					
Preparation	0.20	\$ 100.00	\$ 20.00	\$ 2.60	\$ 22.60
Attendance		\$ 100.00	\$ -	\$ -	\$ -
Proposal Preparation		\$ 100.00	\$ -	\$ -	\$ -
<b>Argument</b>					
Preparation	0.20	\$ 100.00	\$ 20.00	\$ 2.60	\$ 22.60
<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>			\$ 60.00	\$ 7.80	\$ 67.80





August 14, 2018  
INVOICE: 18968370

Industrial Gas Users Association  
Our Matter: T1015560  
Union 2017 ESM VA Clearance Application (EB-2018-0105) (IGUA18-ON-UN-6)

**PROFESSIONAL SERVICES**

	Date	Hours	Timekeeper	Description
SCP	2018-07-16	0.20	Cathy Galler	Formatting and filing letter of intervention;
SCP	2018-07-16	0.20	Ian Mondrow	Review proceeding status; review and finalize intervention letter for filing;
SCP	2018-07-20	0.10	Ian Mondrow	Review Procedural Order No. 1 and diarize;

**Total Fees for Professional Services****SUMMARY OF FEES**

TK Name	Hours
Galler, Cathy	0.20
Mondrow, Ian	0.30
<b>Total</b>	<b>0.50</b>

**DISBURSEMENTS****Taxable Costs**

2018-07-16	Courier	\$12.15
	BLIZZARD 1 Piece(s) 100 King St West --> 2300 Yonge St	
	<b>Total Taxable Disbursements</b>	<b><u>\$12.15</u></b>

Blizzard Courier Orders Date Range: 2018-07-15 to 2018-07-21 inclusive Customer: <b>Gowling WLG (Canada) LLP</b> 100 King St West Toronto M5X 1G5 Created: Wednesday 25th of July 2018 10:59:38 AM										
#	Waybill	ST	Order Time	Pick Up Address	Drop Off Address	Received By	Reference #	Price	HST	Total

1	<u>7764134</u>			Gowling WLG (Canada) LLP	ONTARIO ENERGY BOARD		<b>T1015560</b>			
		18-07-		100 King St West	2300 Yonge St	Sarah				
		16		Toronto	Toronto	18-07-16 13:13	I.MONDROW	12.15	1.58	13.73
		12:29		M5X 1G5	M4P 1E4		1760			





September 13, 2018

INVOICE: 18987299

Industrial Gas Users Association  
 Our Matter: T1015560  
 Union 2017 ESM VA Clearance Application (EB-2018-0105) (IGUA18-ON-UN-6)

**PROFESSIONAL SERVICES**

	Date	Hours	Timekeeper	Description
IRP	2018-08-08	1.60	Ian Mondrow	Review Union filing;
IRP	2018-08-08	0.50	Ian Mondrow	Review interrogatories filed by other parties with respect to areas covered;
IRP	2018-08-09	0.20	Cathy Galler	Formatting and filing interrogatories;
IRP	2018-08-09	1.60	Ian Mondrow	Complete review of Union pre-filed material;
IRP	2018-08-09	0.50	Ian Mondrow	Review additional interrogatories filed and draft interrogatories relating to remaining areas of interest;

**Total Fees for Professional Services****SUMMARY OF FEES**

TK Name	Hours
Galler, Cathy	0.20
Mondrow, Ian	4.20
<b>Total</b>	<b>4.40</b>

**DISBURSEMENTS****Taxable Costs**

2018-08-10	Courier	\$12.15
	BLIZZARD 1 Piece(s) 100 King St West --> 2300 Yonge St	
	<b>Total Taxable Disbursements</b>	<b><u>\$12.15</u></b>

Terms: due upon receipt

Interest at the rate of 1.5% per annum will be charged on all amounts not paid within one month from the date of this invoice  
 Errors and omissions excluded

Blizzard Courier Orders										
Date Range: 2018-08-01 to 2018-08-11 inclusive										
Customer:										
Gowling WLG (Canada) LLP										
100 King St West Toronto M5X 1G5										
Created: Wednesday 15th of August 2018 04:10:15 PM										
#	Waybill	ST	Order Time	Pick Up Address	Drop Off Address	Received By	Reference #	Price	HST	Total
70 <u>7773649</u>		2	18-08-10 11:13	Gowling WLG (Canada) LLP 100 King St West Toronto M5X 1G5	ONTARIO ENERGY BOARD 2300 Yonge St Toronto M4P 1E4	Pat 18-08-10 15:10	T1015560 I.MONDROW 1760	12.15	1.58	13.73





October 18, 2018  
INVOICE: 19000613

Industrial Gas Users Association  
Our Matter: T1015560  
Union 2017 ESM VA Clearance Application (EB-2018-0105) (IGUA18-ON-UN-6)

## PROFESSIONAL SERVICES

	Date	Hours	Timekeeper	Description
SCA	2018-09-04	8.50	Ian Mondrow	Attend Settlement Conference;
SCA	2018-09-05	5.80	Ian Mondrow	Attend Settlement Conference;
ARG	2018-09-12	0.10	Ian Mondrow	Review Union correspondence relating to Settlement Conference outcome and updated interrogatory responses relating to capacity adjustments;

## Total Fees for Professional Services

## SUMMARY OF FEES

TK Name	Hours
Mondrow, Ian	14.40
<b>Total</b>	<b>14.40</b>

## DISBURSEMENTS

### Taxable Costs

2018-09-04	Parking & Tolls - Local Travel VENDOR: Mondrow, Ian INVOICE#: 2746233609111604 DATE: 09/11/2018 Mondrow, Ian, Parking at Ontario Energy Board for attendance at Settlement Conference. 09/04/18	\$19.47
2018-09-05	Parking & Tolls - Local Travel VENDOR: Mondrow, Ian INVOICE#: 2746233609111604 DATE: 09/11/2018 Mondrow, Ian, Parking at Ontario Energy Board for attendance at Settlement Conference. 09/05/18	\$19.47
<b>Total Taxable Disbursements</b>		<b><u>\$38.94</u></b>

Union 2017 ESM VA

RECEIPT  
CAR PARK: Yonge & Eglinton Ctr  
DEVICE: Paystation 4  
PAID: 05/09/18 03:24P  
SHORT TERM 126005  
ENTRY: 05/09/18 03:07A  
EXIT: 05/09/18 03:27P  
PARKING DURATION: 000 06:16  
CHARGED DURATION: 000 02:00  
PAID: CAD22.00  
NET CAD19.47  
V.A.T. 13%: CAD2.53  
CREDIT CARD CAD22.00  
CREDIT CARD  
DATE: 05/09/18 03:24P  
\*\*\*\*12101959\*\*\*\*  
03/20  
PRICE: CAD22.00  
TRANSACTION No: 5483617958  
MERCHANT No: 0  
AUTH CODE: 052255

T1015560

Union 2017 ESM VA

RECEIPT  
CAR PARK: Yonge & Eglinton Ctr  
DEVICE: Paystation 4  
PAID: 04/09/18 05:50P  
SHORT TERM 018807  
ENTRY: 04/09/18 08:51A  
EXIT: 04/09/18 05:51P  
PARKING DURATION: 000 08:59  
CHARGED DURATION: 000 02:00  
PAID: CAD22.00  
NET CAD19.47  
V.A.T. 13%: CAD2.53  
CREDIT CARD CAD22.00  
CREDIT CARD  
DATE: 04/09/18 05:50P  
\*\*\*\*12101959\*\*\*\*  
03/20  
PRICE: CAD22.00  
TRANSACTION No: 0018663199  
MERCHANT No: 0  
AUTH CODE: 092765

T1015560





November 13, 2018

INVOICE: 19023901

Industrial Gas Users Association  
Our Matter: T1015560  
Union 2017 ESM VA Clearance Application (EB-2018-0105) (IGUA18-ON-UN-6)

**PROFESSIONAL SERVICES**

	Date	Hours	Timekeeper	Description
ARG	2018-10-04	0.60	Ian Mondrow	Review Staff submission and materials and commence formulation of IGUA submission;
ARG	2018-10-05	0.20	Cathy Galler	Formatting and filing written submissions;
ARG	2018-10-05	3.50	Ian Mondrow	Draft IGUA submission; review arguments filed;
ARG	2018-10-22	0.50	Ian Mondrow	Review Union reply;

**Total Fees for Professional Services****SUMMARY OF FEES**

TK Name	Hours
Galler, Cathy	0.20
Mondrow, Ian	4.60
<b>Total</b>	<b>4.80</b>

**DISBURSEMENTS****Taxable Costs**

2018-10-05	Courier	\$12.15
	BLIZZARD 1 Piece(s) 100 King St West --> 2300 Yonge St,	
	<b>Total Taxable Disbursements</b>	<b><u>\$12.15</u></b>

Blizzard Courier Orders										
Date Range: 2018-10-01 to 2018-10-06 inclusive										
Customer:										
Gowling WLG (Canada) LLP( Office )										
100 King St West Toronto M5X 1G5										
Created: Tuesday 16th of October 2018 11:52:29 AM										
#	Waybill	ST	Order Time	Pick Up Address	Drop Off Address	Received By	Reference #	Price	HST	Total
24 7795180		2 ND	18-10-05 15:11	Gowling WLG (Canada) LLP 100 King St West Toronto M5X 1G5	Ontario Energy Board 2300 Yonge St, Toronto m4p1e4	Fatima 18-10-09 11:38	T1015560 I Mondrow 1760	12.15	1.58	13.73



December 6, 2018  
INVOICE: 19042404

Industrial Gas Users Association  
Our Matter: T1015560  
Union 2017 ESM VA Clearance Application (EB-2018-0105) (IGUA18-ON-UN-6)

**PROFESSIONAL SERVICES**

	Date	Hours	Timekeeper	Description
ARG	2018-11-28	1.40	Ian Mondrow	Review decision and report to IGUA;
ARG	2018-11-30	0.40	Ian Mondrow	Review Draft Rate Order and report rates to IGUA;

**Total Fees for Professional Services**

**SUMMARY OF FEES**

TK Name	Hours
Mondrow, Ian	1.80
<b>Total</b>	<b>1.80</b>



Monday, December 17, 2018 11:12:09 AM

As of Sunday, December 16, 2018 11:30:00 PM

**Client Code** 190123  
**Client Name** Industrial Gas Users Association  
**Nature of Client Business** Oil & Gas  
  
**Matter Code** T1015560  
**Matter Name** Union 2017 ESM VA Clearance Application (EB-2018-0105) (IGUA18-ON-UN-6)  
**Client Reference Code**  
**Practice Area of Work** Energy (SA10)  
**Status** Open Open and Active  
**Open Date** Jun 12, 2018  
**Close Date**  
**Billing Professional** Mondrow, Ian (1760)  
**Nature of Work** Providing advice to IGUA with respect to its' participation as an intervenor in Union Gas Limited's (Union) 2017 Earnings Sharing Mechanism (ESM) and Variance Accounts (VA) Clearance application.  
**Tax Jurisdiction** Ontario HST (ONT)

WIP Fees Detail All Timekeepers ▾

	Date ▾	Timekeeper	Remarks	Hours
ARG	Dec 3, 2018	Mondrow, Ian 1760	Review Staff submission relating to Draft Rate Order;	0.1
ARG	Dec 4, 2018	Mondrow, Ian 1760	Review Union Draft Rate Order responding submissions;	0.1
ARG	Dec 6, 2018	Mondrow, Ian 1760	Review decision on draft rate order;	0.1
	<b>Total</b>			<b>0.3</b>

<http://gowlinks.gowlings.corp/site/rex/matterDesc/wipdetail.asp?matteruno=1815259> | Cathy Galler



20/12/2018

7829697<br>Next Day

**Blizzard Courier Ltd**

Waybill	7829697
RcvTime	2018-12-20 13:21
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	2700
DOcontact	kirsten walli
Signature Required	Y
ST	2
NextDay	Y
Pieces	1
Weight	0
Van Required	N
BOTTLE	0
Instructions	PACKAGE READY IN 1/2 HOUR
REF1_1	T1015560
REF2_1	I.MONDROW
REF3_1	1760
Signature	
SignatureTime	
WeightLimit	11
BASIC CHARGE	12.15
RETURN CHARGE	0.00
VAN CHARGE	0.00
WEIGHT CHARGE	0.00
EXTRA CHARGE	0.00
FUEL SURCHARGE	0.00
HST CHARGE	1.58
TOTAL WITH HST \$	13.73