

October 19, 2020

**VIA RESS**

Ms. Christine E. Long  
Registrar & Board Secretary  
**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. T1023167

Dear Ms. Long:

**Re: EB-2020-0156: Industrial Gas Users Association (IGUA) Motion for Review and Variance of part of the Decision and Order dated May 14, 2020.**

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

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On October 5<sup>th</sup> we filed IGUA's Statement of Costs in the captioned matter. We have since received notification from OEB Staff of some errors in that filing. Filed herewith is a corrected Statement of Costs, which is filed with a new affidavit sworn today in support of the corrected claim. We are also refiling our initial (October 5<sup>th</sup>) transmittal letter, which contains additional information regarding the costs claimed.

Please note that none of the errors identified by OEB Staff relate to the amounts claimed, and there has been no change in that respect. Staff did ask a question about some of the docket entries provided in the support of the claim, which we address below.

The corrections on the version of the Statement of Costs filed herewith are:

1. The docket number for the proceeding, appearing on the Board's forms at the upper, left of the various pages, has been corrected (to EB-2020-0156).
2. The "Process" identifier which we used on the forms has also been corrected. Previously, and in error, we referred to the Enbridge Gas Inc. (EGI) 2020 rate case which gave rise to the motion to review by the wrong docket number. That docket number has been corrected (to EB-2019-0194).
3. The *Detail of Fees and Disbursements Being Claimed* form for Laura Van Soelen has been modified to add the year that Ms. Van Soelen was called to the Ontario bar (2008), which had been previously left blank.

In addition to these corrections, Staff asked about supporting time entries for 3 hours spent in May 2020, prior to filing of the Motion to Review on June 3, 2020, noting that these time entries seemed to relate to the EGI 2020 rate case (EB-2019-0194) from which the motion to review arose. In

reviewing our June, 2020 invoice as submitted in support of the Statement of Costs the Board will observe that the first 5 time entries on that invoice have been crossed out. These crossed out entries were not included in the calculation of the costs claimed in respect of the motion to review. The 3 remaining dockets from that invoice (totalling the 3 hours of time noted by Staff) reflect time spent assessing, and advising IGUA regarding, the prospects and rationale for review of the decision and seeking instructions to proceed with the motion for review. Like the next 3 docket entries from early June, 2020 (included on our July 15, 2020 invoice to IGUA) which reflect preparation of the Notice of Motion and filing of that with the Board, the 3 hours of time spent in late May, 2020 (included in our June 12, 2020 invoice issued under our matter number for the EGI 2020 Rates Application; EB-2019-0194) were spent prior to filing of, but necessarily in support of, responsible prosecution of the motion to review. This time is thus properly included in IGUA's claim for recovery of costs reasonably, and responsibly, incurred in support of its motion.

We appreciate the notification from OEB Staff, trust that this corrected filing addresses the Board's concerns, and apologize for our errors.

Yours truly,



Ian A. Mondrow

IAM:cag  
Encl.

cc: Dr. S. Rahbar (IGUA)  
G. Carrière/L. Gervais (IGUA)  
M. Kitchen (EGI)  
K. Viraney (OEB Staff)

TOR\_LAW\ 10497086\1

October 5, 2020

**VIA RESS**

Ms. Christine E. Long  
Registrar & Board Secretary  
**ONTARIO ENERGY BOARD**  
P.O. Box 2319, 27<sup>th</sup> Floor  
2300 Yonge Street  
Toronto, Ontario  
M4P 1E4

**Ian A. Mondrow**  
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Assistant: Cathy Galler  
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File No. T1023167

Dear Ms. Long:

**Re: EB-2020-0156: Industrial Gas Users Association (IGUA) Motion for Review and Variance of part of the Decision and Order dated May 14, 2020.**

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

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Further to the *Decision on Motion* dated September 24, 2020 for the captioned proceeding, enclosed, on behalf of IGUA, please find a Statement of Costs.

In respect of the *Details of Fees and Disbursements Being Claimed* forms provided in support of IGUA's cost claim, please note that while we have allocated all time recorded to "Argument – Preparation" on the Board's form, as reflected in the docket entry descriptions provided in support of the claim, the time submitted includes a range of activities such as;

1. detailed analysis of the decision as against the record of the proceeding on the topic review of which was ultimately sought, all in in order to properly brief IGUA (through its President as well as its' Ontario caucus committee of the Board of Directors) on the potential approach for, and arguments in support of, a review application;
2. legal research and application of the law to the facts of the matter at hand;
3. drafting of a comprehensive submission – legal and factual – in support of the review sought;
4. review of submissions in opposition to the review sought and formulation of detailed response to those submissions; and
5. careful review and analysis of the decision on the review sought, again in order to inform IGUA (through its President as well as its Ontario caucus of the Board of Directors) and to explain the outcome and discuss its legal robustness and reasonableness.

As reflected in IGUA's submissions in the matter, the issues engaged in the review application were of significant importance to IGUA, not only in respect of the rate impact on IGUA's members, and on those other Enbridge Gas Inc. ratepayers similarly situated, but also as a matter of regulatory policy

and practice before this Board. This importance led to IGUA's considered determination to pursue the review application, following the careful reviews and briefings outlined above. Those reviews and briefings informed what we submit was an appropriate and responsibly considered approach to the review application. We also note that, as in all other matters before this Board, even with cost recovery as requested being granted IGUA will still bear its own significant (unrecovered) costs in the matter.

Yours truly,



Ian A. Mondrow

IAM:cag  
Encl.

cc: Dr. S. Rahbar (IGUA)  
G. Carrière/L. Gervais (IGUA)  
M. Kitchen (EGI)  
K. Viraney (OEB Staff)

TOR\_LAW\ 10477644\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>	<b>2020-0156</b>	<b>Process:</b>	<b>Motion to Review and Vary - EB-2019-0194</b>
<b>Party:</b>	<b>Industrial Gas Users Association</b>	<b>Affiant's Name:</b>	<b>Ian Mondrow (Gowling WLG)</b>
<b>HST Number:</b>	<b>89659 3323 RT0001</b>	<b>HST Rate Ontario:</b>	<b>13.00%</b>
	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 BEFORE ME** over video conference this 19th day of October, 2020. The Affiant was located in Thornhill, Ontario, while the Commissioner, Laura Van Soelen, was located in Oshawa, Ontario.

  
\_\_\_\_\_  
**Commissioner for taking Affidavits**

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



**Affidavit and Summary of Fees and Disbursements**

**File #** EB- 2020-0156 **Process:** Motion to Review and Vary - EB-2019-0194

**Party:** Industrial Gas Users Association

**Summary of Fees and Disbursements Being Claimed**

Legal/consultant/other fees	\$	19,682.00
Disbursements	\$	-
HST	\$	2,558.66
<b>Total Cost Claim</b>	<b>\$</b>	<b>22,240.66</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>2020-0156</u>	<b>Process:</b> <u>Motion to Review and Vary - EB-2019-0194</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	29
Articling Student/Paralegal <input type="checkbox"/>		
Consultant <input type="checkbox"/>		<b>Hourly Rate:</b> <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		\$ 330.00	\$ -	\$ -	\$ -
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	54.30	\$ 330.00	\$ 17,919.00	\$ 2,329.47	\$ 20,248.47
<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>			\$ 17,919.00	\$ 2,329.47	\$ 20,248.47

# Ontario Energy Board

## COST CLAIM FOR HEARINGS



### Detail of Fees and Disbursements Being Claimed

<b>File # EB-</b> <u>2020-0156</u>	<b>Process:</b> <u>Motion to Review and Vary - EB-2019-0194</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"/>		10
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		\$ 100.00	\$ -	\$ -	\$ -
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	1.10	\$ 100.00	\$ 110.00	\$ 14.30	\$ 124.30
<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>			\$ 110.00	\$ 14.30	\$ 124.30



# Ontario Energy Board

## COST CLAIM FOR HEARINGS



### Detail of Fees and Disbursements Being Claimed

<b>File # EB-</b> <u>2020-0156</u>	<b>Process:</b> <u>Motion to Review and Vary - EB-2019-0194</u>
<b>Party:</b> <u>Industrial Gas Users Association</u>	<b>Service Provider Name:</b> <u>Laura Van Soelen (Gowling V</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"/>	2008	12
Articling Student/Paralegal <input type="checkbox"/>		
Consultant <input type="checkbox"/>		<b>Hourly Rate:</b> \$290
Analyst <input type="checkbox"/>		
For Consultant/Analyst: <input type="checkbox"/> CV attached		<b>HST Rate Charged (enter %):</b> 13.0%
<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		\$ 290.00	\$ -	\$ -	\$ -
Attendance		\$ 290.00	\$ -	\$ -	\$ -
<b>Technical Conference</b>					
Preparation		\$ 290.00	\$ -	\$ -	\$ -
Attendance		\$ 290.00	\$ -	\$ -	\$ -
<b>Interrogatories</b>					
Preparation		\$ 290.00	\$ -	\$ -	\$ -
Responses		\$ 290.00	\$ -	\$ -	\$ -
<b>Issues Conference</b>					
Preparation		\$ 290.00	\$ -	\$ -	\$ -
Attendance		\$ 290.00	\$ -	\$ -	\$ -
<b>ADR - Settlement Conference</b>					
Preparation		\$ 290.00	\$ -	\$ -	\$ -
Attendance		\$ 290.00	\$ -	\$ -	\$ -
Proposal Preparation		\$ 290.00	\$ -	\$ -	\$ -
<b>Argument</b>					
Preparation	5.70	\$ 290.00	\$ 1,653.00	\$ 214.89	\$ 1,867.89
<b>Oral Hearing</b>					
Preparation		\$ 290.00	\$ -	\$ -	\$ -
Attendance		\$ 290.00	\$ -	\$ -	\$ -
<b>Other Conferences</b>					
Preparation		\$ 290.00	\$ -	\$ -	\$ -
Attendance		\$ 290.00	\$ -	\$ -	\$ -
<b>Case Management</b>		\$ 170.00	\$ -	\$ -	\$ -
<b>TOTAL SERVICE PROVIDER FEES</b>			\$ 1,653.00	\$ 214.89	\$ 1,867.89

June 12, 2020  
INVOICE: 19409178

**Industrial Gas Users Association**  
**Our Matter: T1020395**  
**EGI 2020 Rates Application (EB-2019-0194)**  
**(IGUA19-ON-EGI-2)**

# PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
<del>2020-05-06</del>	<del>1.20</del>	<del>Ian Mondrow</del>	<del>Review EGI Phase II reply argument and update note to IGUA;</del>
<del>2020-05-14</del>	<del>0.20</del>	<del>Ian Mondrow</del>	<del>IGUA Board update;</del>
<del>2020-05-15</del>	<del>1.60</del>	<del>Ian Mondrow</del>	<del>Review decision and report to IGUA;</del>
<del>2020-05-19</del>	<del>0.50</del>	<del>Ian Mondrow</del>	<del>Discussion/debrief with S. Rahbar regarding decision;</del>
<del>2020-05-21</del>	<del>0.10</del>	<del>Ian Mondrow</del>	<del>Review IGUA report to members on decision and review options;</del>
<del>2020-05-25</del>	<del>0.20</del>	<del>Ian Mondrow</del>	<del>Review Draft Rate Order filing;</del>
<del>2020-05-26</del>	<del>0.70</del>	<del>Ian Mondrow</del>	<del>Discussion with S. Rahbar regarding prospects for review of Panhandle Cost Allocation decision;</del>
<del>2020-05-28</del>	<del>1.20</del>	<del>Ian Mondrow</del>	<del>Briefing note to IGUA regarding prospects for review of 2020 rates cost allocation decision;</del>
<del>2020-05-29</del>	<del>1.10</del>	<del>Ian Mondrow</del>	<del>Call with IGUA caucus to discuss Panhandle Cost Allocation outcome and take instructions on application for review; follow-up discussion with S. Rahbar regarding timing and next steps;</del>

## Total Fees for Professional Services

# SUMMARY OF FEES

TK Name	Hours
Mondrow, Ian	<del>6.80</del> 3.0
<b>Total</b>	<del>6.80</del> 3.0

July 15, 2020  
INVOICE: 19426687

**Industrial Gas Users Association**  
**Our Matter: T1023167**  
**Motion to Review and Vary Part of Decision and**  
**Order dated May 14, 2020 in EB-2019-0194 (EB-**  
**2020-0156) (IGUA20-ON-EGI-12)**

**PROFESSIONAL SERVICES**

<b>Date</b>	<b>Hours</b>	<b>Timekeeper</b>	<b>Description</b>
2020-06-02	3.60	Ian Mondrow	Review materials for and draft Notice of Motion for review of Panhandle cost allocation determination;
2020-06-03	0.20	Cathy Galler	Formatting and filing Notice of Motion for Review of the Panhandle Cost Allocation Determination;
2020-06-03	1.80	Ian Mondrow	Review and revise draft Notice of Motion and draft transmittal letter; note to L. Van Soelen for assistance with motion materials;
2020-06-08	0.20	Ian Mondrow	Discussion with S. Rahbar regarding next steps approach to submissions;
2020-06-11	0.30	Ian Mondrow	Information for IGUA report on value at stake on Panhandle cost allocation issue;
2020-06-15	0.20	Ian Mondrow	Call with S. Rahbar regarding status of work on review application;
2020-06-15	0.30	Ian Mondrow	Initial discussion with L. Van Soelen regarding grounds for submissions on application for review;
2020-06-15	1.30	Laura V. Van Soelen	Review IGUA submissions and panel's decision; review decision in Vavilov and Nation Rise; discussion with I. Mondrow regarding legal position on review application;
2020-06-17	0.20	Ian Mondrow	Review Procedural Order No. 1 on review application and update to IGUA;
2020-06-23	0.20	Ian Mondrow	Update discussion with S. Rahbar regarding review argument approach;
2020-06-24	1.60	Laura V. Van Soelen	Review case law regarding duty to give reasons, including adequacy and note up of Vavilov case;
2020-06-25	2.40	Ian Mondrow	Work on review application materials;
2020-06-25	2.10	Laura V. Van Soelen	Review of case law relevant to motion; draft email memo to I. Mondrow regarding same; email correspondence with I. Mondrow regarding same;
2020-06-26	4.00	Ian Mondrow	Continue work on materials for motion for review;
2020-06-27	3.00	Ian Mondrow	Continue work on motion submissions;
2020-06-27	0.70	Ian Mondrow	Continue work on motion submissions;
2020-06-28	0.60	Ian Mondrow	Continue work on motion submissions;
2020-06-28	1.20	Ian Mondrow	Continue work on review submission;
2020-06-29	7.70	Ian Mondrow	Continue work on IGUA review application submissions;

July 15, 2020  
INVOICE: 19426687

2020-06-30	0.40	Cathy Galler	Formatting and filing submissions on motion;
2020-06-30	3.10	Ian Mondrow	Complete work on review application submissions and finalize for filing;
2020-06-30	0.70	Laura V. Van Soelen	Review draft submissions; comment on potential revisions or additions to same; email correspondence with I. Mondrow regarding same;

**Total Fees for Professional Services**

**SUMMARY OF FEES**

<b>TK Name</b>	<b>Hours</b>
Galler, Cathy	0.60
Mondrow, Ian	29.50
Van Soelen, Laura V.	5.70
<b>Total</b>	<b>35.80</b>

August 11, 2020  
INVOICE: 19441081

**Industrial Gas Users Association**  
**Our Matter: T1023167**  
**Motion to Review and Vary Part of Decision and**  
**Order dated May 14, 2020 in EB-2019-0194 (EB-**  
**2020-0156) (IGUA20-ON-EGI-12)**

**PROFESSIONAL SERVICES**

<b>Date</b>	<b>Hours</b>	<b>Timekeeper</b>	<b>Description</b>
2020-07-02	0.20	Ian Mondrow	Notes for discussion and message left for M. Kitchen;
2020-07-07	0.60	Ian Mondrow	Call with EGI regarding motion;
2020-07-19	0.20	Ian Mondrow	Gather and sort responding submissions for review;
2020-07-22	0.10	Ian Mondrow	Comment on IGUA member update on Motion to Review;
2020-07-27	1.30	Ian Mondrow	Review submissions filed in response to motion;
2020-07-28	1.30	Ian Mondrow	Continue review of parties' submissions and notes for reply submission;
2020-07-29	2.50	Ian Mondrow	Complete review of submissions and continue formulation of IGUA reply submissions;
2020-07-30	0.50	Ian Mondrow	Continue work on reply submissions;
2020-07-31	1.90	Ian Mondrow	Continue work on reply submission;

**Total Fees for Professional Services**

**SUMMARY OF FEES**

<b>TK Name</b>	<b>Hours</b>
Mondrow, Ian	8.60
<b>Total</b>	<b>8.60</b>

September 24, 2020

INVOICE: 19463603

**Industrial Gas Users Association****Our Matter: T1023167****Motion to Review and Vary Part of Decision and  
Order dated May 14, 2020 in EB-2019-0194 (EB-  
2020-0156) (IGUA20-ON-EGI-12)****PROFESSIONAL SERVICES**

<b>Date</b>	<b>Hours</b>	<b>Timekeeper</b>	<b>Description</b>
2020-08-02	6.50	Ian Mondrow	Continue work on Reply Submissions;
2020-08-03	0.50	Cathy Galler	Formatting and filing Reply Submissions;
2020-08-03	4.40	Ian Mondrow	Complete work on Reply Submissions and approve for filing;

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

<b>TK Name</b>	<b>Hours</b>
Galler, Cathy	0.50
Mondrow, Ian	10.90
<b>Total</b>	<b>11.40</b>



October-05-20 8:37:25 AM

As of October-04-20 11:31:00 PM

**Client Code** 190123  
**Client Name** Industrial Gas Users Association  
**Nature of Client Business** Oil & Gas  
  
**Matter Code** T1023167  
**Matter Name** Motion to Review and Vary Part of Decision and Order dated May 14, 2020 in EB-2019-0194 (EB-2020-0156) (IGUA20-ON-EGI-12)  
**Client Reference Code**  
**Practice Area of Work** Energy (SA10)  
**Status** Open Open and Active  
**Open Date** Jul 15, 2020  
**Close Date**  
**Billing Professional** Mondrow, Ian (1760)  
**Nature of Work** Assisting IGUA with its' Motion to Review and Vary.  
**Tax Jurisdiction** Ontario HST (ONT)

WIP Fees Detail All Timekeepers

Date ▼	Timekeeper	Remarks	Hours
Sep 17, 2020	Mondrow, Ian 1760	IGUA Board update;	0.2
Sep 24, 2020	Mondrow, Ian 1760	Review decision and reporting note to IGUA;	1.4
Sep 29, 2020	Mondrow, Ian 1760	IGUA caucus briefing note;	0.4
Oct 1, 2020	Mondrow, Ian 1760	IGUA Ontario caucus briefing and discussion;	0.3
<b>Total</b>			<b>2.3</b>

<http://gowlinks.gowlings.corp/site/rex/matterDesc/wipdetail.asp?matteruno=2045376> | Cathy Galler