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December 19, 2008

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

Dear Ms. Walli:

Re: EB-2008-0271: Enbridge Gas Distribution Inc. DSM Variance Account Clearance.

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

Enclosed please find the cost claim submitted on behalf of IGUA in respect of costs incurred for participation in the captioned proceeding.

If you have any questions, please do not hesitate to contact me.

Yours truly,

N. Pellegrini

Nicki Pellegrini
Regulatory Coordinator

/np
Enclosure

c. Murray Newton, IGUA
Norm Ryckman, EGD
Dennis M. O'Leary, AIRD & BERLIS LLP (EGD counsel)

APPENDIX "B"

FORM 3

AFFIDAVIT IN SUPPORT OF COST CLAIMS

EB-2008-0271
Board File Number

Industrial Gas Users Association (IGUA)
Party Name

Items Claimed excluding GST

Legal/Consultant Fees	**Disbursements**	**Net Sub-Total**
$2,913.00	$2.96	$2,915.96

Goods and Services Tax

√ Full Registrant
____ Unregistered (GST at 5%)
____ Other GST at ____ %

Qualifying Non-Profit (GST at 2.5%)

____ Tax Exempt (no GST)

Total Cost Claim

Net-Sub-Total	Total GST Claimed	Total Cost Claim
$2,915.96	$145.80	$3,061.76

I, Ian Mondrow, of the City of Thornhill, in the Regional Municipality of York **MAKE OATH AND SAY**:

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 the above Cost Claim and all of the documentation in support of it.
3. The above Cost Claim represents only costs incurred directly and necessarily by the party for the purpose of its intervention in the Ontario Energy Board process (the file number of which is set out above).

SWORN (OR AFFIRMED) BEFORE ME at the City of Toronto in the County of York on Dec 19/08

COMMISSIONER for taking Affidavits

Signature of Deponent

APPENDIX "B"

FORM 1

SUMMARY STATEMENT OF HOURS - CONSULTANTS AND LEGAL COUNSEL

A separate form is required for each consultant or legal counsel

EB-2008-0271
Board File Number

Industrial Gas Users Association (IGUA)
Party Name

Ian Mondrow
Legal Counsel Name

1991
Year of Call

Macleod Dixon LLP
Law Firm

Consultant Name

17
Years of Relevant Experience
(curriculum vitae must be attached)

Consultant Firm

	Hours	Hourly Rate	Sub-Total	GST	Total
Preparation	9.7	$290	$2,813.00	$140.65	$2,953.65
Attendance - Technical Conference					
Attendance - Settlement Conference					
Attendance - Oral Hearing					
Argument					
Case Management					
TOTALS	**9.7**	**$290**	**$2,813.00**	**$140.65**	**$2,953.65**

Note: All claims must be in Canadian dollars. If applicable, state exchange rate _______, and country of initial currency _________

APPENDIX "B"

FORM 1

SUMMARY STATEMENT OF HOURS - CONSULTANTS AND LEGAL COUNSEL

A separate form is required for each consultant or legal counsel

EB-2008-0271
Board File Number

Industrial Gas Users Association (IGUA)
Party Name

Legal Counsel Name

Year of Call

Macleod Dixon LLP
Law Firm

Nicki Pellegrini
Case Manager

10
Years of Relevant Experience
(curriculum vitae must be attached)

Consultant Firm

	Hours	Hourly Rate	Sub-Total	GST	Total
Preparation					
Attendance - Technical Conference					
Attendance - Settlement Conference					
Attendance - Oral Hearing					
Argument					
Case Management	1.0	$100	$100.00	$5.00	$105.00
TOTALS	**1.0**	**$100**	**$100.00**	**$5.00**	**$105.00**

Note: All claims must be in Canadian dollars. If applicable, state exchange rate _______, and country of initial currency _________

Enbridge Gas Distribution
DSM Variance Account Clearance
EB-2008-0271

Time Entries

Client:	40455 Industrial Gas Users Association			
Date	Time Description	Date	Tkpr	Invoice #
29-Sep-08	Review materials re EGD DSM variance account clearing application and note to M. Newton re instructions;	IAM1	0.2	20006225
6-Oct-08	Filing letter of intervention	NP	0.5	20006596
6-Oct-08	Review notices and draft intervention letter; instructions re filing and file opening/set-up;	IAM1	0.5	20006596
31-Oct-08	Review EGD e-mail re spillover report and DSM results calculation proposal; Review Procedural Order and diarize dates;	IAM1	0.2	20006596
7-Nov-08	Commence review of application materials;	IAM1	0.7	0
3-Dec-08	Review prefile and interrogoatory responses; Draft IGUA submissions; Send draft to M. Newton for review with covering note;	IAM1	3.5	0
5-Dec-08	Review additional materials re target and spillover issues and review and revise draft submissions; send revised submissions to M. Newton with covering note; Telephone discussion with K. Millyard re issues (2008 target and spillover);	IAM1	3.5	0
8-Dec-08	Filing submissions with Board	NP	0.5	0
8-Dec-08	Discussion with M. Newton to confirm filing instructions; Final review and revisions to comments and instructions to N. Pellegrini for filing;	IAM1	0.7	0
19-Dec-08	Review EGD reply and note to M. Newton commenting on reply	IAM1	0.4	0
IAM1	**Mondrow, I.A.**			
			9.7	
NP	**Pellegrini, N.**			
			1.00	
	Timekeeper Totals			
			10.7	

Macleod Dixon LLP

Disbursement Activity Report

From Beginning of Time to Dec 16, 2008

Report: _0506
Req'd By: pellegn
Currency: CDN

Client: 40455 Industrial Gas Users Association (IGUA) Bill Tkpr: IAM1 Mondrow, I.A. Fee Basis: Standard Rate

Matter: 262295 Enbridge Gas Distribution - DSM Variance Resp Tkpr: IAM1 Mondrow, I.A. Billing Frequency: Monthly

Enbridge Gas Distribution - DSM Variance Account Clearance EB-2008-0271 Open Date: Oct 14, 2008

Detailed Disbursements Section (Matter)

Date	Disb Code	Tkpr	Disbursement Description	Status	Amount	Billed Amt	Invoice	Disb ID
Dec 05, 2008	TC		EXT4435 4435 1-613-899-8387 OTTAWA HON 081205 1205	P	2.96	0.00	0	4629898
Matter Disbursements Total for 262295					2.96			

Disbursement Code Summary Section (Matter)

Code	Description	Amount	Anticipated	Billed	Written Off	Balance
TC	Charge for long distance telephone calls	2.96	0.00	0.00	0.00	2.96
Disbursement Code Summary Total		2.96	0.00	0.00	0.00	2.96

Matter: 262295 Enbridge Gas Distribution - DSM Variance Disb 2.96