

January 26, 2010

Ontario Energy Board
2300 Yonge Street
Suite 2700
Toronto, Ontario
M4P 1E4

Attention: Ms. Kirsten Walli, Board Secretary

RE: EB-2009-0354 – Union Gas Limited – CGAAP to IFRS Conversion Costs

Dear Ms. Walli,

Union Gas Limited has reviewed the intervenor cost claims for the EB-2009-0354 Application and has no concerns with the cost claims submitted.

Yours truly,

[original signed by]

Chris Ripley
Manager, Regulatory Applications

cc: Crawford Smith, Torys
EB-2009-0354 Intervenors