

March 30, 2010

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

Attention: Ms. Kirsten Walli, Board Secretary

RE: EB-2010-0040 – Union Gas Limited – QRAM Rate Application – Cost Claims

Dear Ms. Walli,

Union Gas Limited has reviewed the intervenor cost claims received from the Canadian Manufacturers & Exporters and the Industrial Gas Users Association for the EB-2010-0040 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-2010-0040 Intervenors