

September 29, 2010

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

Attention: Ms. Kirsten Walli, Board Secretary

**RE: EB-2010-0265 – 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-2010-0265 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-2010-0265 Intervenors