



uniongas

A Spectra Energy Company

December 21, 2010

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

Attention: Ms. Kirsten Walli, Board Secretary

**Re: EB-2010-0296 – Union Gas Limited – C1 Kirkwall to Dawn and M12-X –
Cost Claims**

Dear Ms. Walli:

Union Gas Limited has reviewed the intervenor cost claims received from the Canadian Manufacturers & Exporters and the Federation of Rental-housing Providers of Ontario for the above noted proceeding and has no concerns with the cost claims submitted.

Yours truly,

[original signed by]

Karen Hockin
Manager, Regulatory Initiatives

c.c.: Emily Kirkpatrick, Torys
Peter C. P. Thompson, CME
Dwayne R. Quinn, FRPO