

January 4, 2011

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

Attention: Ms. Kirsten Walli, Board Secretary

**RE: EB-2010-0359 – Union Gas Limited – January 1, 2011 QRAM Application –
Cost Claims**

Dear Ms. Walli,

Union Gas Limited has reviewed the intervenor cost claims received from the Canadian Manufacturers & Exporters, the Federation of Rental-housing Providers of Ontario and the Industrial Gas Users Association for the EB-2010-0359 application and has no concerns with the cost claims submitted.

Yours truly,

[original signed by]

Chris Ripley
Manager, Regulatory Applications

cc: EB-2010-0148/EB-2008-0106 Intervenors
Crawford Smith, Torys