

February 25, 2011

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

Attention: Ms. Kirsten Walli, Board Secretary

Re: EB-2010-0300 – Union Gas Limited – Pre-Approval of the Cost Consequences of Three Long-Term Transportation Contracts – Cost Claims

Dear Ms. Walli:

Union Gas Limited ("Union") has received cost claims from the Canadian Manufacturers & Exporters, the Consumers Council of Canada, Energy Probe, the Federation of Rentalhousing Providers of Ontario and the Industrial Gas Users Association. The cost claims received are for both the EB-2010-0300 proceeding and Enbridge Gas Distribution's EB-2010-0333 proceeding. Union has reviewed the portion of the cost claims that relate to its EB-2010-0300 proceeding and has no concerns with the cost claims submitted.

Yours truly,

[original signed by]

Karen Hockin Manager, Regulatory Initiatives

c.c.: EB-2010-0300 Intervenors Emily Kirkpatrick, Torys Mark Kitchen, Union Gas Neil McKay, Board staff