

March 21, 2011

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

Attention: Ms. Kirsten Walli, Board Secretary

Re: EB-2010-0199 – Natural Gas Market Review – Cost Claims

Dear Ms. Walli:

Union Gas Limited ("Union") has received a cost claim from the Consumers Council of Canada ("CCC") for the above noted proceeding. Union has reviewed the cost claims submitted and has no concerns.

Yours truly,

[original signed by]

Karen Hockin Manager, Regulatory Initiatives

c.c.: EB-2010-0199 Intervenors Emily Kirkpatrick, Torys Mark Kitchen, Union Gas Neil McKay, Board staff