



uniongas

A Spectra Energy Company

January 18, 2008

William T. Wachsmuth
**Senior Administrator,
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Ms. Kirsten Walli
Board Secretary
Ontario Energy Board
Suite 2700, 2300 Yonge Street
Toronto, Ontario
M4P 1E4

BY EMAIL & COURIER

Dear Ms. Walli:

**Re: Union Gas Limited application to purchase shares of Tipperary Gas Corp.
EB 2007-0837
Cost Awards**

This letter is in regard to the cost claims submitted in the above captioned application.

Union has received cost claims from the following Intervenors:

- The Industrial Gas Users Association (IGUA);
- Mr. Lenus Yeo; and
- Tipperary Storage Landowners Association

Union has no objections to the cost claims of these parties.

Sincerely,

A handwritten signature in black ink, appearing to read 'W. Wachsmuth'.

William T. Wachsmuth
Senior Administrator, Regulatory Projects

:mjp