



**uniongas**

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June 1, 2011

Ms. Kirsten Walli  
Board Secretary  
Ontario Energy Board  
P.O. Box 2319  
2300 Yonge Street, 27<sup>th</sup> Floor  
Toronto, ON M4P 1E4

Dear Ms. Walli:

**Re: EB-2010-0039 – Declaratory Order in Respect of Deferral Account No. 179-121 and 179-122 – Comments on Cost Claim of IGUA**

On May 24, 2011, Union submitted its comments on the cost claims from the Canadian Manufacturers and Exporters (“CME”), the Consumers Council of Canada (“CCC”) and the Federation of Rental-housing Providers of Ontario (“FRPO”) in the above noted proceeding.

On May 27, 2011, Union received an additional cost claim from the Industrial Gas Users Association (“IGUA”). Union has no concerns with the cost claim of IGUA.

If you have any questions, please contact me at 519-436-5476.

Yours truly,

*[original signed by]*

Karen Hockin  
Manager, Regulatory Initiatives

cc: Crawford Smith (Torys)  
Mark Kitchen (Union)