DR QUINN AND ASSOCIATES LTD.

VIA E-MAIL

June 20. 2011

Ontario Energy Board

Attn: Kirsten Walli, Board Secretary
P.O. Box 2319

27th Floor

2300 Yonge Street

Toronto ON M4P 1E4

Re: EB-2011-0038 UNION GAS 2010 ESM, DEFERAL DISPOSITION - SUPPLEMENTAL IR's

Please find attached the supplemental IR's of the Federation of Rental-housing Providers of Ontario (FRPO) in the above proceeding. As the Board is aware, FRPO has been coordinating the efforts of our collaboration with the Canadian Manufacturers and Exporters (CME) and the Corporation of the City of Kitchener Utilities (Kitchener) and our expert, Mr. John Rosenkranz. We appreciate the Board's provision for these supplemental IR's and believe the answers will assist our group and the Board in a better understanding of the assumptions that underpin allocations presented by the Applicant.

We are sensitive to the desire of many parties to move the process forward in a timely fashion and have initiated these questions to strive to ensure that our evidence is based on the proper understanding of Union's treatment of costs.

Thank you for your consideration of our concerns and we remain available to assist the Board in this proceeding.

Respectfully Submitted on Behalf of FRPO,

Dwayne R. Quinn

Principal

DR QUINN & ASSOCIATES LTD.

c. H. Desai (Board Staff)

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C. Ripley (Union Gas),

J. Gruenbauer (Kitchener)

P.Thompson, V. DeRose (CME)

Interested Parties, EB-2011-0038

V. Brescia(FRPO)