

October 3, 2011

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

Attention: Ms. Kirsten Walli, Board Secretary

Re: EB-2011-0257 – Union Gas Limited –Kirkwall to Parkway – Cost Claims

Dear Ms. Walli:

Union Gas Limited ("Union") has received cost claims from the Canadian Manufacturers & Exporters and the Association of Power Producers of Ontario for the above noted proceeding. Union has reviewed the cost claims that relate to its EB-2011-0257 proceeding and has no concerns with the cost claims submitted.

Yours truly,

[original signed by]

Karen Hockin Manager, Regulatory Initiatives

c.c.: Peter Thompson, CME
John Beauchamp, APPrO
Crawford Smith, Torys
Mark Kitchen, Union Gas
Neil McKay, Board staff