

VIA E-MAIL, RESS & COURIER TO THE BOARD

May 25, 2012

Ontario Energy Board
P.O. Box 2319
27th Floor
2300 Yonge Street
Toronto ON M4P 1E4

Attn: Kirsten Walli, Board Secretary

RE: EB-2012-0087 Union Gas 2011 ESM and Deferral Accounts

Please find attached the IR's of the Federation of Rental-housing Providers of Ontario (FRPO) to the Union Gas for 2011 ESM and Deferral Account Proceeding..

Respectfully Submitted on Behalf of FRPO,



Dwayne R. Quinn
Principal
DR QUINN & ASSOCIATES LTD.

c. C. Ripley - Union
V. Brescia