

March 21, 2013

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

Attention: Ms. Kirsten Walli, Board Secretary

Re: EB-2012-0087– Union Gas Limited – 2011 Earnings Sharing & Disposition of Deferral Account and Other Balances – Cost Claims

Dear Ms. Walli:

Union Gas Limited ("Union") has received cost claims from Building Owners and Managers of Ontario ("BOMA"), Consumers Council of Canada ("CCC"), Canadian Manufacturers & Exporters ("CME"), Energy Probe, Federation of Rental-housing Providers of Ontario ("FRPO"), Industrial Gas Users Association ("IGUA"), London Property Management Association ("LPMA"), School Energy Coalition ("SEC") and Vulnerable Energy Consumer's Coalition ("VECC") for the above noted proceeding.

Union has reviewed the cost claims submitted and has no specific concerns. Union notes that there is a wide range of values and encourages the Board to consider the relative contributions of parties when making their final determinations.

Yours truly,

[original signed by]

Karen Hockin Manager, Regulatory Initiatives

c.c.: Crawford Smith, Torys
Alexander Smith, Torys
Mark Kitchen, Union Gas
EB-2012-0087 Intervenors