

March 27, 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- Updated**

Dear Ms. Walli:

Union Gas Limited (“Union”) received cost claims from Building Owners and Managers Association (“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 also received a corrected cost claim from Energy Probe and a late cost claim from the Association of Power Producers of Ontario (“APPrO”) on March 26, 2013.

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